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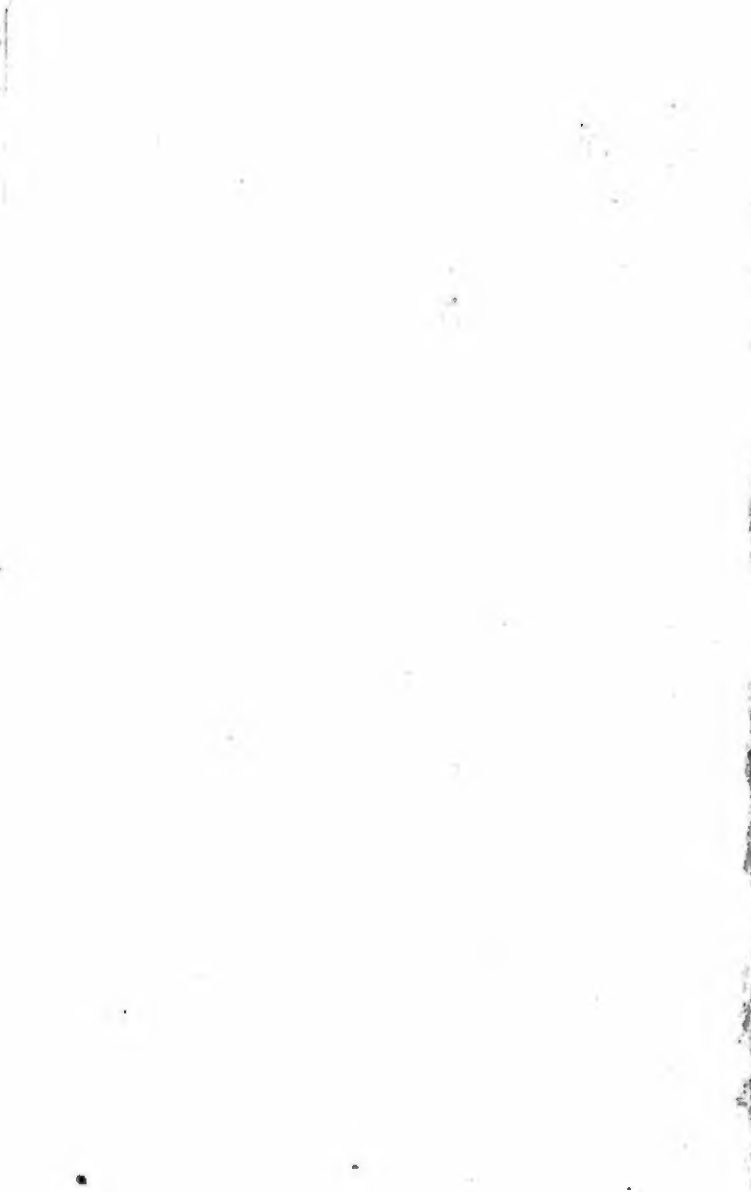
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TIPU SULTAN'S MYSORE
AN ECONOMIC STUDY

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TIPU SULTAN'S MYSORE

An Economic Study

M. H. GOPAL

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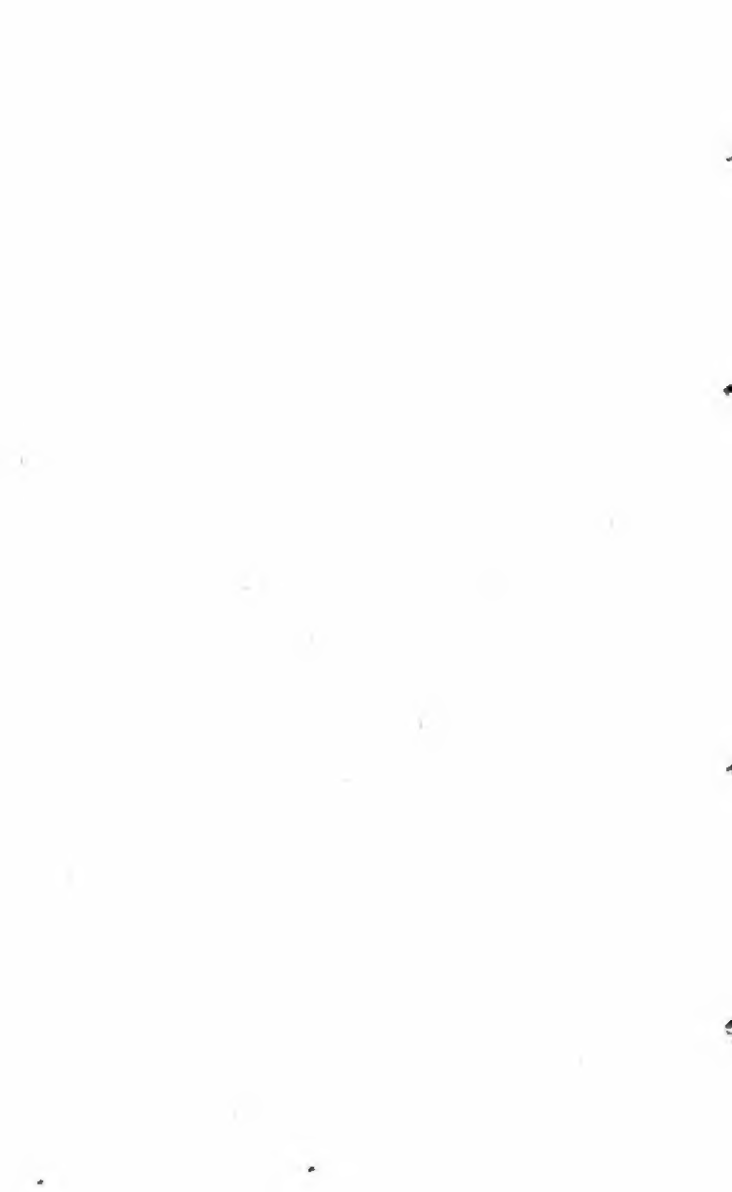
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TO
MY ALMA MATER
*In Fond Remembrance
of Her Better Days*



PREFACE

TIPU SULTAN'S sway over the Mysore Kingdom in the last quarter of the eighteenth century was epochal in modern Indian history. Five essays on some economic facets of his rule, based mostly on contemporary British records and published earlier, are brought together in this small volume at the request of researchers in Mysore history. It is hoped to publish separately in the near future many original source material mostly from the East India Company's archives covering the years 1780-1830.

M. H. GOPAL



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TIPU SULTAN'S MYSORE
AN ECONOMIC STUDY

CHAPTER I

PROBABLE REVENUE OF THE KINGDOM

In 1799 when the Hindu State was re-established in Mysore, the revenue was assumed at 13,74,077 K.P.¹, but at the end of 1799-1800 the actual revenue realized amounted to 22,48,787 K.P. and by 1803-4 it had risen to 25,19,167 K.P.² This extraordinary increase was not wholly due to Purnaiya's management.* I have attempted in the following pages to show that the revenue assumed in 1799 was very likely an underestimate based on Tipu Sultan's false accounts of 1792. For, while dividing his territories in 1799, the allies relied on his accounts of 1792 as no other was then available. In the words of Sir Thomas Munro, "No person employed in settling the treaty of 1799 or even of 1792 ever knew how the accounts in the schedules were made up; they knew that they were fabricated for the purpose but they had no means of proving to what extent. Could the allies have done this in 1792 they never would have permitted Tipu Sultan to overvalue their shares and undervalue his own so greatly as was done."³

Although the want of reliable and complete data forbids any absolute conclusion, the available data indicate that the territories comprising the new State of Mysore were probably undervalued by about 50 per cent. To establish this conclusion, it is necessary to examine the revenue of Mysore previous to 1799. Of the available accounts of the revenues about 1790, those of Tipu Sultan demand the first consideration. At the treaty of 1792, Tipu had to produce accounts of the income of the State. Accordingly Ali Reza, one of the Mysore *wakils* or representatives, submitted an account in two parts,⁴ the revenues of the ancient possessions, i.e., those parts which had been under Hyder's dominion about 1770; and the outlying districts which were the later conquests by Hyder and his son. The former comprised 9 main divisions⁵ with 195 taluks and yielded, according to

* Purnaiya held high office under Tipu Sultan and after the Sultan's death in 1799, became the diwan of the re-formed Mysore kingdom.

Tipu,⁶ 35,14,313 K.P. The outlying districts appear to have been divided into some 50 divisions and 232 taluks producing an income of 33,08,914,⁷ bringing the total revenue to 68,23,227 K.P. To this must be added, according to the Mysoreans, the *perkenah* or tribute from Karnul amounting to two lakhs of rupees or about 66,666 K.P., and the profit derived at Calicut from the mint and the sale of black pepper and sandal-wood.⁸ But, as I am dealing with the question very broadly, these small items may be left out of account.

The Sultan's estimate was rejected as inaccurate and unreliable and for very good reasons. When the necessary papers were demanded, the Mysoreans postponed producing them and when at last they were produced, they were absolutely unsatisfactory. In Lord Cornwallis's words, "Papers of this description would answer no useful purpose as they did not state the revenue of any particular year, but were made up of the extracts of the accounts of several different years," and "they appeared to be lately made and had neither the seal nor the signature of the *Conongoes* or the *Serishtadars*."⁹ In other words, the accounts were made up for the occasion. When Cornwallis demanded the accounts for three years, namely 1192, 1195 and 1197 Fasli, properly authenticated and sealed and signed by the district and taluk officers, the answer was that the papers had been lost in the late campaign.¹⁰ Tipu's accounts were, therefore, unsatisfactory for two reasons. First, they were not authenticated; secondly, they did not show the revenue of any particular year. They were made out of the accounts of different years, but all for a period preceding the war; the accounts of some districts,¹¹ for instance Coorg, referred to a period seven years back, no revenue being stated to have been received since. In spite of the assertion of Tipu's vakils that there had been no selection of revenues for indirect purposes and that a correct estimate for any one year would make little difference,¹² it is obvious that the account was unreliable.

In what respect, then, was it unsatisfactory? Apart from the minor objections of the Company and the inclusion of certain profits of trade from Calicut, and of the Nizam to the addition of certain tribute,¹³ the fundamental objection was that there was a gross underestimate. "There is every reason to suppose," runs para 4 of the Memorial Explanatory of the Partition Treaty of Mysore,¹⁴ "that this estimate [i.e. of 1792] is much below the real produce of the revenues of the country, especially in its valuation of the Company's share." "The countries ceded by Tippoo Sultan," observed another contemporary,¹⁵ "are found to exceed the value at which they are stated in the first

estimate of their account." How far the false account affected the allies and how far the Company gained an undoubted, though perhaps unintentional, advantage over the allies are not material to the present discussion. It is sufficient to note that there was an undervaluation, but its degree is a matter of great importance.

Captain Macleod, who enquired into the state of Tipu's revenues immediately after his fall, observes¹⁶ that Tipu's *jummabundy* had not suffered any change since 1786, except the increase shown in column 2, and consequently the schedule he gave the allies in 1792 must have been less than his *jummabundy* in nearly the same proportion that the sums in column 5 are less than in column 4.¹⁷ As this was in the proportion of 11 to 5, Tipu's account was about 55 per cent below the real yield.

While Macleod's general conclusion is not inaccurate, he seems to have been mistaken in detail. A general undervaluation of the whole kingdom would in no way have benefited Tipu, for, his enemies would have got a proportionate increase in the territories ceded to them. It was, therefore, to his advantage that the Sultan should underestimate the districts which he expected to keep while he either correctly valued or overvalued those which he expected to lose. This simple method of deceit appears to have been adopted by Tipu, and this was the reason why he divided the accounts into the revenues of the outlying and those of the ancient territories. The allies suspected the reason of this procedure. Sir John Kennaway was informed¹⁸ by Mir'Alam that the allies were of opinion that "tho' the amount of the revenue stated by Tippoo to arise from the countries he proposed to surrender might not much exceed what they were worth, yet an account of those called ancient possessions which it was his object to retain was a fabricated and false one and that the districts included in it were not set down at half their real value." Of the undervalued territories more will be said later. Sir John further observed:¹⁹ "By the said statements the countries which the officers of Tippoo's Government have denominated frontier countries . . . and those he styles ancient possessions . . . [have been] stated at less than their real value."

There are sufficient proofs of this overrating. After long experience as a Collector of the Baramahal, Munro observed:²⁰ "This report [i.e., overrating of territories by Tipu] seems to be confirmed by experience in Malabar where, after a trial of seven years, the revenue is still lower than the schedule. I could scarcely hope to bring the country up to its estimated value in so short a time, to do in one year

what had not in the adjoining province been done in seven." In another letter²¹ he wrote in 1802 from Chitwagh: "The desolate state of the Ceded Districts and the greater part of them having been so much overrated in the schedule of Ninety-two [i.e., 1792] gave me a good deal of vexation; for the public having been accustomed to see Tippoo's estimate exceeded everywhere else, they think it ought to be so in every instance, without making any allowances. The secessions of 1792 will never equal the schedule in my time." Elsewhere,²² he refers to the ceded districts thus; that Tipu "rated all that part of the ceded districts which he expected to retain greatly below and all that part which he supposed he would be obliged to surrender greatly above the collections." As regards the territories ceded to the Marathas, he said²³ that "judging by the produce of those immediately bordering on Srooda, I do not believe that the provinces ceded to the Peshwah by the Sultan in 1792 yield above three-fifths of the schedule estimate."

There is another piece of evidence. According to the papers given by Govinda Rao Bhagwant on 5th March 1792,²⁴ the revenue of Calicut, Gooderi, Cole Mangalore and Colepur, by inquiry was 22,00,000 rupees, while, according to Tipu's statement, it was 8,48,750 K.P. or 25,46,250 rupees showing an overestimate of 3,46,295 rupees.

It is, therefore, highly probable that the whole kingdom had not been overvalued, but that, on the contrary, a part of the dominions, perhaps extending to about one-half, had been overrated. It is uncertain how far the overrating went. According to Munro²⁵ the overestimate in the Maratha secessions was probably two-fifths, while by Govind Rao Bhagwant's papers²⁶ it appears that a part of the territories ceded to the Company was overrated by about one-seventh. Perhaps Tipu thought it wise not to annoy the Company by an extra overvaluation of the territories likely to fall to it. The general overvaluation of the outlying districts may be reckoned between two-fifths and one-seventh.²⁷

To revert to the undervaluation of the ancient territories: When the victors began to suspect the accounts of the Sultan, they attempted to get a correct estimate of the revenues by local enquiries and papers. These estimates were unluckily not obtained for the whole of Mysore but for parts only, perhaps because the main object was to show that there had been underestimation and because of the want of time to collect the data. However, two principal estimates were prepared in 1792 and a third one in 1799. The former are by Macleod and

Mir'Alam and often cover the same districts. There are other estimates by Colonel Read, the Marathas and others, but consideration of them may be deferred.

Macleod's enquiries³⁰ extended to about 40 taluks, the revenue of which was 10,99,022 K.P. as against Tipu's estimates of 6,02,349 K.P. This shows an undervaluation of 4,96,673 K.P. or a little over 45 per cent. The basis of the estimate was the personal enquiries of Captain Read and his own assistants, and the reports of men of local knowledge who had acted as *Serishtadars* under Tipu.

Mir'Alam's account³¹ covered 57 taluks, their revenues being 16,31,000 K.P. as against the Sultan's estimate of 9,40,895 K.P., exhibiting an underestimate of 6,90,105 K.P. or about 42 per cent.

Further, the estimates of Macleod and Mir'Alam cover 36 common taluks. The actual value of these taluks according to the former, was 8,79,237 K.P., and according to the latter, 7,99,200 K.P., giving a difference of only 98,027 K.P. or about 11 per cent. This is not so great a difference as to bar us from accepting them as substantially true. That there had been no consultation between the authors of the two statements is evident from the difference in their estimates, while Mir'Alam's accounts were apparently completed some five days earlier than Macleod's and altogether omit four districts for which Macleod gives figures.

According to the Maratha representative, Govind Rao Bhagwant,³² the real revenue of certain *Mahals* belonging to Seringapatam, namely, Chakragiri, Darapur, Kanganam and others, was 2,95,000 rupees, while the Sultan had estimated it at only 1,52,000 rupees, that is, actually 1,43,000 rupees or 49 per cent less.³³ Again, just before the final fall of Tipu, Colin Mackenzie³⁴ estimated the value of 13 taluks in Gooty at 8,98,655 rupees, while Tipu's own estimate in 1792 for the same 13 taluks had been 5,86,713 rupees, showing a difference of 3,11,942 or 34½ per cent, while the difference between Tipu and Mackenzie in Gurumkonda is less, being 22 per cent.³⁵

Further, when in 1792 Tipu valued Bidnur at seven lakhs of *Kanterai Pagodas*, Hari Pant was prepared to accept it as the Peshwa's share at 12 lakhs,³⁶ or even at 14 lakhs.³⁷ Even if all allowance is made for the strategic importance of Bidnur, we must still suppose it to have been greatly undervalued.

Macleod's estimate prepared in 1799, immediately after Tipu's death, showing an undervaluation of about 55 per cent has already been mentioned.³⁸

In view of all these facts the undervaluation of the ancient territories may probably be assumed at 50 per cent while the outlying districts had perhaps been overrated by about 25 per cent. On this basis the real revenue of the Mysore Kingdom before 1790-92 was in round figures:

	<i>Tipu's valuation</i>	<i>Real valuation</i>	
	K.P.	K.P.	Rs.
Outlying districts	33,08,800	26,46,400	79,39,200
Ancient possessions	35,14,000	70,28,000	2,10,84,000
Total	68,22,800	96,74,400	2,90,23,200

This estimate is closely corroborated by a statement submitted by Govind Rao Bhagwant³⁷ wherein he details the revenues of the 18 *tukries*³⁸ or divisions of the Mysore dominions, bringing the total to 3,04,50,000 rupees. Further, according to Lord Cornwallis,³⁹ when Tipu's accounts were rejected, a statement was formed from the best materials in the possession of the allies, which rated the Mysore dominions at two crores and sixty lakhs of rupees net revenue. Net revenue probably excluded the charges of collection.⁴⁰ According to Captain Read,⁴¹ the annual average gross collections of the Ceded Districts for seven years from 1783-90 were 3,77,695 K.P. and the charges of collection for the same period averaged 58,255 K.P. or 15.4 per cent of the collections. This proportion may perhaps be taken as applying to the whole kingdom, and the gross revenue, therefore, would, according to Cornwallis, be 300 lakhs of rupees. Again, Read estimated⁴² the Mysore revenue in 1788 at 80,00,000 of *Sitar Pagodas* or 280 lakhs of rupees.

Certain other estimates of the Mysore revenues have been preserved. Of these, two differ widely—one by Sibbald and the other by James Grant.⁴³ They, however, refer to different periods; the former to about 1782 and the latter to 1790-91. Sibbald had served as one of the Company's commercial agents in Mysore⁴⁴ and his account is

reported to be based on the information of Hyat Sahib, Hyder's Governor of Bidnur in 1792.⁴⁵ According to him, the total revenue was 718 lakhs of rupees,⁴⁶ and he gives some details of the revenue of the different provinces. "This vast sum," says the unknown writer of the extract,⁴⁷ "probably exceeded the fact whether we reason from the love of ostentation natural to the captive of an Asiatic Sovereign or from a kind of policy in impressing the English with high ideas of his master's resources." Mr. Foster⁴⁸ seems to have embraced this opinion and thinks that the sum may bear a reduction of one-fourth and the revenue of the Sultan may be taken at 539 lakhs; even this calculation in a subsequent part of the letter which gives it he thinks infinitely beyond the fact; "With [says he] every admissible deduction such as the eventual failure of rents and tributes with a reasonable proviso also for the usual exaggeration of Indian computation, if it shall be allowed that the Mysore revenue produced four and a half crores of rupees, Tippoo Sultan must be held in the first rank among the Sovereigns of Hindustan." That even this sum is exaggerated is highly probable, but James Grant takes us to the other extreme. Grant also gives⁴⁹ the revenues of the different parts and concludes that "the whole of Tippoo's present effective revenue is under two crores of rupees or more precisely Rs. 1,90,05,206, tho' they have been usually rated in a total round sum at five or six million sterling". On this the same unknown writer comments:⁵⁰ "On comparing these opposite estimates it appears that that communicated by Mr. Sibbald must have been exaggerated at the time he gave it; that the estimate of Mr. Foster, on the other hand, is below the fact, and that Mr. Grant's estimate was still more below it;" and yet he concludes⁵¹ that "the probable amount of the revenues might be computed at seven or eight million sterling." How this is less than the "exaggerated estimate of Mr. Sibbald" is not clear.

There is still another estimate ascribed to one of Tipu's officers.⁵² According to this account "The full collections amounted to five crores and ninety-two lakhs of *Canteroy Pagodas* (of three rupees each), the expense of the *sebundy*, etc., one and a half crore; deficiencies in the collections from various causes, which lay over, sixty lakhs; for building and repairing forts, making docks and building ships, one crore and eighty-two lakhs, paid into the treasury, two crores. Total five crores and ninety-two lakhs." This estimate must be incorrect. If the revenue was, as the officer asserts, 592 lakhs of *Kanterai Pagodas* or $17\frac{3}{4}$ crores of rupees, the figures are so high as scarcely to need

refutation. No account hitherto considered ever mentions so high a figure. Further, it is highly improbable that Tipu's estimate of 1792 was less than one-eighth of the actual revenue.

Even if the figures should have stood for rupees, the preceding discussion shows that this estimate is far too high.

The conclusion that Tipu's accounts of 1792 were incorrect leads to a consideration of the question as to how far Tipu gained his object.

The allies were convinced of the falsity of the Sultan's accounts and therefore desired to employ their own estimate; but because of the protestations and entreaties of the Mysore *vakil*s they agreed to add only 27 lakhs to Tipu's figures. In other words, the valuation of the various taluks was Tipu's with an addition to the total amount of revenue which, instead of 210 lakhs, was taken at 237 lakhs of *pagodas*. The acceptance of the Sultan's valuation subject to an addition to the total revenue appears to have been a serious mistake. It would perhaps have been more reasonable if the allies had insisted on receiving territories producing the whole of the additional sum.

The victors took all the overvalued territories except six taluks (3 in Furki, Anegondi and one of the two Kanakagiris) valued at 1,94,372 K.P. or about Rs. 5,82,000. The total estimated value of these districts ceded was, therefore, 31,13,542 K.P. or about Rs. 93,30,000. If these districts were overrated by about 25 per cent, their real value would have been Rs. 74,64,000. The allies also took undervalued districts to the extent of 8,73,553 K.P. or about Rs. 26,20,000. If these were underrated by 50 per cent, their actual value was Rs. 52,40,000. Thus, the actual value of the secessions was probably Rs. 1,27,04,000. Since the real yield of the kingdom was about 290 lakhs of rupees, the ceded territories should have amounted to 145 lakhs. The actual value of the ceded territories was, therefore, 18 lakhs too low, though the allies probably got $8\frac{1}{4}$ lakhs more than they bargained for.

Tipu, on the contrary, retained undervalued districts rated at 52,40,000 rupees and six taluks in the overrated districts to the amounts of Rs. 5,82,000. The actual revenue of the territories retained by him was 163 lakhs of rupees. Thus, by the device of undervaluing some districts and overrating others, Tipu appears to have secured 18 lakhs of rupees more than his proper share and 36 lakhs more than his enemies got. He, therefore, to some extent, secured the object for which he had very probably divided his accounts into those of the outlying and of the ancient possessions.

Another consequence of Tipu's action was the difference in the shares really got by the allies. Each ally received, according to the treaty, districts worth about 39½ lakhs of rupees but the actual values of the shares were far from equal.

COMPANY'S SHARE

	<i>Tipu's valuation</i>	<i>Real valuation</i>	
	K.P.	K.P.	Ra.
Overrated Districts	5,35,960	4,28,768	12,86,304
Undervalued Districts	6,68,005	13,36,010	40,08,030
Profits, duties, etc.	1,12,800	1,12,800	3,37,400
Total	13,16,765	18,77,578	56,31,734

As discussed in the preceding pages, overvaluation is taken to have been 25 per cent and undervaluation 50 per cent. Macleod, one of the British officers administering the Baramahal district on its secession by Tipu to the Company, records that nine taluks in that district, which were valued at 1,34,000 K.P. in the treaty, were actually worth 2,47,085 K.P. That is, from this area alone, the Company gained an advantage of nearly 3½ lakhs of rupees.

The Peshwa's share was:

	<i>Tipu's valuation</i>	<i>Real value</i>	
	K.P.	K.P.	Ra.
Overrated territories	12,76,062	10,20,848	30,62,544
Undervalued territories	40,604	81,204	2,43,612
Total	13,16,666	11,02,052	33,06,156

The Nizam's share was:

	<i>Tipu's valuation</i>	<i>Real value</i>	
	K.P.	K.P.	Ra.
Overrated district	12,52,722	10,02,176	30,06,528
Undervalued districts	63,944	1,27,888	3,83,664
Total	13,16,666	11 30,064	33,90,192

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While therefore according to the Partition Treaty of 1792 each of the allies received territories yielding about Rs. 39.5 lakhs, the actual shares were as below:

Company	Rs. 56.3
Nizam	" 33.9
Mahrattas	" 33.0

These figures show the great advantage the Company got over its allies. Thus the false accounts of Tipu Sultan proved profitable not only to him but to the Company as well, the sufferers being the Nizam and the Mahrattas.

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Note: Published earlier in the *Proceedings of the All India Oriental Conference* 1935.

¹ Schedule C of the Partition Treaty of 1799. *Aitchison*, Vol. IX, p. 65.

² Wilk's *Report on the Interior Administration of Mysore*, abstract of appendix 7.

³ Munro's minute 28th April 1827. (*Bri. Mus. Add.*, 22079, folio 176.)

⁴ Conferences with Tippoo's Vakils, 1792, appendix 12. (*Bri. Mus. Add.*, 13662, folios 49-55.)

⁵ Whether these divisions were *arazdaris* or not is doubtful, because they widely differ from one another in their yield and extent.

⁶ Conferences with Tippoo's Vakils, 1792, appendix 12. (*Bri. Mus. Add.*, 13662, folio 55.)

⁷ *Idem*, folio 52.

⁸ *Idem*, folio 53.

The arrears mentioned in the foregoing account do not come under annual revenue.

It may be mentioned that in Tipu's account, (*Idem*, appendix 12) particularly in the part dealing with the outlying districts, some taluks appear repeated, e.g., Kanakagiri. But a closer examination reveals that they must be separate taluks bearing the same name. Thus Kanakagiri mentioned along with Anegondi yielded 79,100 K.P., while another Kanakagiri mentioned as consisting of three taluks yielded 30352 K.P.

⁹ Sir John Kennaway to Ghulam Ali and Ali Raza, Tippoo's vakils, 4th March 1792. (*Bri. Mus. Add.*, 13662, appendix 18, folio 57.)

Kennaway was the Company's spokesman in the treaty negotiations with Mysore in 1792.

¹⁰ Same to same. 9th March 1792. (*Idem*, appendix 30, folio 70). See also Munro's minute 28th April 1827, (*Bri. Mus. Add.*, 22079, f. 176.)

¹¹ Kennaway's Diary, 3rd March 1792. (*Bri. Mus. Add.*, 13662, f. 25.)

¹² *Ibid.*

¹⁵ *Ibid.*

¹⁶ *Mysore State Papers*, page 22.

¹⁷ Statement of the finances of the Company on the renewal of the Charter. (Drom's *Cornwallis' Campaign*, appendix No. IV.) Likewise Wood, another contemporary, remarks: "The revenue is stated in Tippoo's estimate of 1792; but its amount was at that time suspected and has since been proved greatly to exceed the valuation then submitted by Tippoo to Lord Cornwallis and the allies". (*Review of the Origin and Progress of the War in Mysore*, page 25.)

¹⁸ *Macleod to the Commissioners for the affairs of Mysore*. 8th July 1799. (*Proceedings of the Commissioners for the Affairs of Mysore*, 9th July 1799, *Mad. Soc. Pro.*, 23rd July 1799.)

¹⁹ *Idem*, Statement enclosed in the letter.

Tipu's Jamabandi of 1796 including his 30 per cent ideal increase	The increase of 30 per cent only	The Jamabandi without the increase	The Jamabandi of column 3 in star pagodas	According to Tipu's valuation in 1792
K.P.	K.P.	K.P.	Star pagodas	Star pagodas
24,39,852	6,65,414	17,74,438	14,78,698	6,70,623

²⁰ *Kennaway's Diary*, 4th March 1792. (*Bri. Mus. Add.*, 13662, folio 26.)

²¹ *Kennaway to Ghulam Ali and Ali Raza*. 9th March 1792. (*Idem*, appendix, 30.)

²² *Munro to Wellesley*, Governor-General, 29th June 1799. (*Martin's Wellesley's Despatches*, Vol. II, page 58.)

²³ *Munro to Alexander Road*. 28th September 1802. (*Gleig's Munro*, Vol. III, page 169.)

²⁴ *Report on the Ceded Districts*. August 1801. (*Bri. Mus. Add.*, 13659, folio 65.)

²⁵ *Munro to Wellesley*, Governor-General, dated Punganur, 11th December 1802. (*Idem.*, page 173.)

²⁶ *Papers given in by Govind Rao Bhagwant*. 5th March 1792. (*Bri. Mus. Add.*, 13662, appendix 21, folio 61.)

²⁷ *Bri. Mus. Add.*, 13659, *op. cit.*

²⁸ *Ibid.*, 13662, *op. cit.*

²⁹ 1827 Munro observed that the districts which Tipu supposed the allies would take "were generally rated at more than double their value". (*Minute* dated 28th April 1827. *Bri. Mus. Add.*, 22079, folio 176.) This is not borne out by Tipu's contemporary evidence nor by Munro's own investigation thirty years earlier than the statement.

³⁰ *Macleod to Kennaway*, 10th March 1792. (*Bri. Mus. Add.*, 13662, appendix 32, folios 71-2.)

³¹ *Estimates given by Mir Alam of the difference in the real revenues of certain districts and the statement of them given in Tipu*. (*Bri. Mus. Add.*, 13662, appendix 20, part 2, folios 59-60.)

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³⁰ *Papers given in by Govind Rao Bhagwant on 5th March 1892. (Bri. Mus. Add., 13662, appendix No. 21, folio 61.)*

³¹ Govind Rao's statement (*Ibid*) incorrectly shows the underestimate at 43,000 instead of at 1,43,000 rupees. This misled Sir John Kennaway who wrote that "It is observable here that had the district of Pulvanter-Pakshy been inserted as it fairly ought to have been in the account quoted from Tippoo's statement, the amount which it makes Tippoo to have undervalued certain districts specified in it would have been only 13 instead of 43,000 rupees, which it is now stated at". Apart from this oversight, the objection of Sir John reduces the difference only to 1,00,000 rupees or 34 per cent.

³² *Hints on the Present Division of Ballaghat Hyderabad. 1st January 1799. (Idem, 13,659, folio 238.)* "I have added" writes Mackenzie, "a statement of the five *Sircars* at present in the hands of the three powers estimated from the old *dustur* (as no late account of the actual revenue of the whole could be obtained.)" (*Idem*, folio 235.) This is evidently some record other than any produced in 1792.

³³ The difference is less probably because Mackenzie refers to a period later than 1792 when there was greater irregularity and disorganisation in revenue collection.

³⁴ *Bri. Mus. Add., 13,662, folio 52.*

³⁵ *Idem*, folio 26. On this point also Munro, writing thirty-five years later, incorrectly states that "The fraud was so good and so evident that Hurry Punt offered at once to take Nugger on account of the peskush at twelve lacs of Pagodas though valued by Tippu only at between five and six lac" (*Minute* dated 28th April 1827. *Bri. Mus. Add., folio 177.*)

³⁶ *Supra*, page 5.

³⁷ *Papers given in by Govind Rao Bhagwant, 5th March 1792. (Bri. Mus. Add., 13,662, appendix 21, folio 62.)*

³⁸ In 1784 Tipu appears to have divided his kingdom into 7 *subries*, or provinces, in 1786 into 9 and in 1791 into 18. (*Alexander Read's Sketch of Revenue Management*, para 61. *Baramahal Records*, Sec. I., page 151.)

³⁹ *Cornwallis to the Court, 5th April 1792. (Home Miscellaneous, Vol. 251, page 92.)*

⁴⁰ *Alexander Read's report of 10th August 1794. (Baramahal Records. Sec. I, page 215.)* In this report Read calculates the net revenue on this basis.

⁴¹ *Ibid.*

⁴² *Papers re-management of certain districts*, No. 3, appendix No. 2. (*Baramahal Records*, section I., page 8.)

⁴³ These estimates are found in an account entitled "As to the nature of Tippoo's country and the parts at present in his possession". (*Home Miscellaneous*, Vol. 251, pages 245 *et seq.*) I have not been able to trace the source from which Sibbald's estimate has been taken. Grant's estimate is found in an anonymously published book of his entitled *A Historical and Political View of the Deccan* and published in 1791.

⁴⁴ James Sibbald was the company's commercial agent at Honavar. He was later in charge of the Company's factory at Tellichery. In his petition dated 10th December 1783 to the King of England for protection, Shaikh Ayaz (or Ayat or Hyat Sahib), a governor of Bidnur, says "Mr. James Sibbald whom your

servant has long been acquainted with is a man of the most penetrating genius . . . He was formerly deputed on the part of the Company to represent them at the Court of the Nawab Bahadur [Hyder Ali]. He had ever a friendly intercourse with that prince and was much respected and esteemed by him. Mr Sibbald remained for the space of ten years at Honawar, a sea-port in Biddanore. So long a residence there led him to obtain well-grounded information of the affairs of that province". (*Home Miscellaneous*, Vol. 178, p. 598-9).

⁴⁰ *Home Miscellaneous*, Vol. 248, pages 278 and ff. The first two pages are missing and so the date and description of the document are uncertain.

⁴¹ *Ibid.*

⁴² Sibbald appears to have been followed in a document without date and name. (*Home Miscellaneous*, Vol. 251, page 137.)

⁴³ I have been unable to find out who this Mr. Foster was, nor could I locate any of his letters or reports.

⁴⁴ *Home Miscellaneous*, Vol. 251, page 347.

⁴⁵ *Idem*, Vol. 248, pages 287 et seq.

⁴⁶ *Idem*, 288.

⁴⁷ *Idem*, pages 296-7. The manuscript is dated Madras, 1st December 1790, and states that the account is "taken from the information of Mahomed Khoushro who left Tippoo near Dindigal in May 1788".

Asiatic Annual Register for 1799 also contains this account and further says that William Kirkpatrick translated it from the original Persian. (*Asiatic Annual Register*, 1799, Characters page 1.)

CHAPTER II

COMMERCIAL POLICY

"Tipu prohibited," writes a later contemporary of his,¹ "the importation of any foreign commodities so that the Canara merchants carried specie always out and thus the country so far as Arcot was drained of its gold." This appears to be a misinterpretation of the Sultan's policy. For, instead of prohibiting *all* foreign trade, Tipu prohibited trade with hostile countries only.

Hardly one year after the Second Anglo-Mysore War, the Sultan objected in one of his letters to the exportation of rice to Pondicherry.² This may lead to the supposition that intercourse was prohibited even with friends. But the true reason appears to be that as the route to Pondicherry lay through the Carnatic, any export of goods to the French settlement would naturally lead to commerce with the Company's territories. Rather than run this risk, Tipu sent specie from his kingdom to purchase the goods. This suggests, as Kirkpatrick observes,³ that the Sultan's ideas were exactly the opposite of the Bullionist notion of precious metals. In another letter written a year later⁴ Tipu refers to the prohibition of the sale of rice to the merchants from the English and Portuguese ports. In February 1787⁵ the people of Calicut were forbidden to trade with the Company. This aspect of Tipu's trade policy, viz., the prohibition of intercourse with his enemies, is stated by the Marquis Wellesley thus:⁶ "Hitherto, all traffic between your subjects and dependents and those of the late Sultan was nearly prohibited, by the restraint to which his hatred of the British nation or his ignorance and prejudice had subjected the communication with your possessions." But this policy was not new, for, according to an European traveller of the middle of the 18th century,⁷ it was the practice of the Indian princes to settle their disputes with the Europeans by laying a general interdict on the trade and dealings of their subjects with them.

The prohibition applied only to his enemy territories. An English contemporary of Tipu writes,⁸ "At a subsequent period he would appear

to have acquired juster notions of what was essential to the prosperity of his country, having, in the year 1794, issued some commercial regulations, tending to encourage a limited trade with his neighbours". This does great injustice to the Sultan. For, he seems to have had better acquaintance with commerce than Kirkpatrick credits him with, and his encouragement of trade began *pari passu* his prohibition of it with enemies, although the commercial regulations were issued some years later.

This question can be studied from two points of view—the attitude towards foreign merchants and the trade activities of the Government. Almost since the peace of 1784 Tipu spared no pains to increase foreign trade. In a letter dated 28th June 1785 to Shaikh Ahmed, a merchant,⁸ he promises to give him all kinds of aid. "On your arrival here you shall in all things experience our care and protection agreeably to your wishes, and be appointed in charge of the mercantile concerns, etc. A proper place shall be assigned to you for a factory, and such advances of money be made to you as may be requisite for enabling you to carry on your trade (advantageously), all the profits of which shall rest with you for the term of two years, during which time also we promise to grant you exemption from all duties on your merchandise." No Government could offer better facilities and greater concessions than Tipu does in this letter. As Kirkpatrick himself recognises,⁹ this indicates how much the Sultan had it at heart to open up trade with those countries of which he was not jealous. The same policy continued throughout his reign. In November 1785 the Sultan wrote to some Armenian (Khoja?) merchants¹⁰ welcoming them to trade with Mysore and promising to give them every facility, provided they first sold some articles to him at a reasonable price. In January 1786 Tipu issued a general order "to the actual and future Aumils of our ports,"¹¹ that he had remitted two-fifths of the duties payable by a certain merchant. Likewise, other letters mention similar remissions as regards others.¹² In another letter¹³ Tipu says, "Do you, therefore, [because duties are remitted] continue constantly to send your ships and *dows* laden with merchandise to our ports". In his instructions of March 1796 to his ambassadors to Zeman Shah, the sovereign orders them to assure the merchants of Cutch, "that the dealers in wares and horses who may bring them for sale to the ports of the *Khodadad Sircar* will be exempted from duty, and that the duties on other articles also which they may bring for sale will be taken off."¹⁴

The Sultan's efforts to promote trade were not restricted to countries

nearby. His letter to the Raja of Pegu dated 22nd January 1786¹⁴ mentions the despatch of two persons to open "a commercial intercourse between the two states [Mysore and Pegu] whereby an exchange of the commodities of each may be established to the mutual convenience and advantage of both," and invites the Raja to mention what articles he needs from Mysore. That this deputation was actually sent is very probable since in a letter of 31st March 1786¹⁵ the Sultan asks two of his officers to get ready for sailing. Even to far off China¹⁶ the friendly hand was extended, and as the Chinese merchants appear to have been afraid of piracy in the Indian Ocean, Tipu desired to send men-of-war for their protection.¹⁷ As mentioned already, Tipu encouraged trade with Muscat, a port near the entrance to the Persian Gulf, which is even today a very important commercial centre. He even established his own trading depots there.¹⁸

The advantages offered to foreign merchants are put in a nutshell by the Sultan himself in a letter to some Armenian (Khoja?) merchants.¹⁹ "The duties upon (such) goods (as you may import into our dominions) are without exception (hereby) remitted. Bring, therefore, with entire confidence to our ports and into our kingdom either by sea or land (as you may think proper) your silk stuffs and (other) merchandise and there (freely) buy and sell. Wheresoever you may (choose to) bring your goods, there a place shall be assigned for your residence; and if you should at any time be in want of workmen of labourers, the same shall be furnished you on hire by our *Tsalukdars*." The first concession, thus, was the remission of the whole or a part of the duty to be paid at the port. What this duty was is not certain. This was perhaps not the specific anchorage duty, at the established rate of 40 rupees per *dingy* (or vessel) in the port of Calicut,²⁰ since this was on vessels and not goods and was in the nature of harbour toll and the exemption from which was an additional concession sometimes given. Probably the impost exempted from was the *ad valorem* tax of 10 per cent levied on the goods of all merchants. Kirkpatrick observes²¹ that it is not known whether this duty was on imports alone or on exports also. But that it was on both imports and exports is suggested by the Sultan's reference²² to "the duties levied in our ports from time immemorial on all goods to be bought and sold". Whether there were other duties also is not known. The next aid accorded to trade was the supply of accommodation to merchants,²³ and of sites for the erection of trading centres or *kothies*.²⁴ Loans were given to enable the traders to carry on their

business,²⁵ and when they needed, the state procured for them on hire artisans and workmen.²⁶ And profits were exempted from taxation for a limited period.²⁷

It is, however, doubtful if all these concessions were given to all traders. These were perhaps the maximum terms. Some merchants were exempted from a certain percentage of the duties. For instance, Mao Saith, Dalal of Muscat, paid only 6 per cent, as the customs duty,²⁸ while the Imam of Muscat paid only 5 per cent.²⁹ But both were exempted from the anchorage duty. Advances of money were not probably given to some. These concessions appear to have been differinglly granted to different merchants. The motives determining these terms are not known. It may be conjectured that the longer the distance from which the trader came, the greater was the concession.³⁰ Secondly, the political importance of the country or the person may have had a great influence.³¹ Again, the trade concessions offered to the Mysoreans, as in the case of Muscat, may have determined the terms to some extent.³² Lastly, it is not impossible that the religion of the trader influenced the offer.

These advantages were in a sense limited. They did not apply to all commodities. For the *Khodadad Sircar* itself monopolised the trade in some articles which constituted the chief commercial resources of Mysore,³³ e.g., sandalwood, betel-nut, pepper and cardamoms. Further, some merchants, for instance, the Armenians (Khojas?), were forced to sell first some articles to Tipu at a reasonable price, as the condition of the concessions.³⁴ How this "reasonable" price was determined is not known. But this insistence, however reasonable the price, was really a clog on the advantages. Kirkpatrick remarks³⁵ "The Sultan, however, exported rice to Muscat in his own vessels and imported the commodities of that country into Mysore, but he also obliged the Muscat merchants to purchase all the Government rice on hand at a price probably fixed by himself before he allowed them to buy elsewhere." This restraint is perhaps exaggerated. First, there does not appear to have been any monopoly of rice by the Government.³⁶ As regards the Government competition in trade, it was a legitimate one and, moreover, it appears to have traded like any other private merchant, for example, paying the usual duties.³⁷

A word might be said about inland duties. Transit duties, which were until quite modern times a common and often greatly revenue yielding item of taxation, were to be found in Mysore also. Macleod writes in July 1799³⁸ "It would greatly encourage trade if the road

duties on all articles were abolished throughout the Mysore territories." and adds, "It would moreover be of importance to the Company's possessions and manufactures if all duties on raw cotton and thread were discontinued throughout the Rajah's country, as it is in the Company's dominions". There were perhaps numerous transit duties and tolls in addition to local taxes.⁴⁰ For example, Buchanan mentions⁴¹ a tax that "on the exportation of cloth (cotton) pays a duty of one Sultany fanam or a little more than eight pence". He further observes that raw cotton brought from Hoskote paid a small duty on every bullock load that enters Valuru, while at Hoskote it paid heavier duties. A curious fact about these duties is noticed by Buchanan.⁴² "Far, from considering the customs exacted at different places on the road as a burden, the traders consider them as advantageous; for, the custom-house is bound to pay for all goods that may be stolen or seized by robbers, within their respective districts. This seems to be an excellent regulation which seems to be in general use throughout the peninsula." The duties were, thus, in the nature of an insurance premium for the goods.

We shall now consider the commercial and industrial activities of the State. The *Khodadad Sircar* was a great trader and one of the articles of importance traded in was sandalwood. Buchanan states⁴³ in 1800 that no person was allowed to cut sandalwood without the permission of the Amildar or the officer who sold it on Government account. Sandalwood like black pepper and cardamoms was the monopoly of the State,⁴⁴ Mysore producing sandalwood and the west coast pepper and cardamoms. Since Haider's days the sale of these goods was a business of the Government. Tipu writes⁴⁵ "The first sort of sandalwood you must sell at the rate of 120 *pagodas* the *candy*; the second sort at 100 *pagodas*; the third sort at 90 *pagodas*, the fourth sort at 80 *pagodas* the *candy*. You must not sell them at any other (i.e., at less) prices than these". In other letters⁴⁶ the Sultan orders the articles to be held back from being sold principally to the Company, but under Tipu they appear to have secured wider markets. Writing one year after Tipu's fall, Buchanan observes⁴⁷ "I found there [in Heggadadevanakote] a Portuguese agent of the Commercial Resident at Mangalore who had been employed to collect a purchase of this article that had been made by the Government of Bombay from the Dewan of Mysore," and adds⁴⁸ "These chips and fragments, with the smallest assortment of billets, answer best for the Arabian market; and from them the essential oil is distilled. The largest billets are sent to China,

and the middle-sized billets are used in India". It will be seen how these markets were studied by Tipu when he launched his scheme to establish "factories" or commercial depots from Arabia to China.⁴⁷⁰

Two more branches of State enterprise were silk and pearl fishery. Kirkpatrick writes⁴⁸ "The Sultan's anxiety to establish a pearl fishery on the coast of Malabar, as well as to introduce the culture of the silk-worm into his dominions appears to have been considerable; but I believe he failed entirely in both". "It may be inferred," adds Kirkpatrick,⁴⁹ "from the silence of subsequent correspondence on the subject, either that the requisite divers were not procurable, or that the attempt, if actually made, did not succeed". It is strange that Kirkpatrick should remark that the subsequent correspondence is silent on the point since in April 1786 Tipu refers again to pearl divers and in September 1786 to silkworms and actually sent two of his officials to Bengal to procure them.⁴⁹⁰ And according to Kirkpatrick himself,⁴⁹⁰ he either actually established or proposed to establish twenty-one principal stations within his dominions for breeding silkworms. It is not known how far these attempts were successful. At the present day in Channapatna, an important silk centre in Mysore, the Mussalmans have successfully taken up this industry, and how far this is due to Tipu's efforts cannot be determined.

The *Khodadad Sirkar* also competed with private people both in retail and wholesale trade, foreign as well as indigenous. To increase foreign trade, commercial treaties were concluded with foreign powers and *koshies* or trading centres were established in foreign lands. One of Tipu's letters to Mir Kasim⁵⁰ refers to a depot in Muscat at the entrance to the Persian Gulf; and this depot was placed under the charge of the amildars of Mangalore. From the instructions to the Mysore ambassadors to Zeman Shah of Persia, we learn that there was a depot already existing at the port of Mundra in the peninsula of Cutch. The Sultan sued for a commercial alliance between Mysore and Cutch and desired to establish a new factory at Mindy in the same kingdom. The embassy was also to go to Karachi and request for permission to erect a depot there paying the established duties of that kingdom. The Sultan's ambassadors to Constantinople in 1785⁵¹ were to request the port of Basara or at least the permission to erect a factory. As early as 1785 there was a depot in Jeddah.⁵² After the war of 1792 Tipu attempted to establish *koshies* in the territories of the Company, the Mahrattas, the Nizam and others and issued a wise and comprehensive code of regulations.⁴²⁰ As it is uncertain how far

these were actually put into practice, the code may be studied separately. Here however it may be noted that the distribution of the trade centres, as evident from the adjoining map, proves that the Sultan showed a great deal of commercial wisdom. In his own kingdom he opened three important ports—Mangalore, Karwar and Bhatkal. The first two are even now important commercial centres, specially for coastal trade. The value of Bhatkal can be judged from the fact that the present day Mysore State contemplated the acquisition of the port for opening up its foreign trade. To facilitate its trade activities the Khodadad State kept its own ships. In 1786⁵³ the Sultan refers to buying and lading rocksalt on his own ships. In the same letter he refers to the shipwrights at Muscat as excellent at building *dows* and *dingies*, and in another letter⁵⁴ asks for the despatch of 10 shipwrights, and 100 *calashies* at 7 rupees a month.

As regards internal and retail trade, Tipu as early as 1785 established trading centres all over the country. In reply to a letter from Raja Ramachander,⁵⁵ one of his officers, the Sultan quotes the Raja's own words, "that in conformity with our orders you have established shops on our behalf in every Taluk (under your authority) and engaged in our service, a *surrof* and accountant for conducting the affairs of each". The Sultan had his own warehouses in Seringapatam where the goods were sold by the Amildars.⁵⁶ Such establishments were perhaps common all over the country.⁵⁷ Thus the retail trade also was engrossed. And the commercial regulations issued in the year 1793 and 1794 aimed perhaps, at least so far as the internal trade was concerned, at a better organisation and unified system of control. It may even be that some more district centres of distribution were established.

We may pause to consider how this system worked and what its results were. The main purpose of these warehouses appears to have been to make them distributing centres so as to help the local traders to vend goods in villages and interior parts. For, Raja Ramachander says⁵⁸ that the richer traders alarmed at the establishment of the government warehouses migrated to other places, while Tipu adds⁵⁹ "They [i.e., the traders] will finally come and make their purchases at our warehouses". But retail sale to the ultimate consumer was also undertaken in centres where the warehouses were established and especially in the capital and other important places.⁶⁰

These objects do not seem to have been realised. At any rate at the inauguration of the scheme about 1785, this enterprise spelt failure both to the state and to the subjects. One of Tipu's officers writes,⁶¹

"In some districts the object of profit is completely frustrated; while in others, the gains are so very small as to be inadequate to the monthly pay of the *surrofs* and accountants, owing (as you say) to the more considerable towns, where, heretofore, gold and silver bullion and specie to the amount of thousands of *pagodas*, used to be brought for the purposes of traffic, being now forsaken by the traders, who taking alarm at the establishment of our shops (or warehouses) resort, in consequence, to other places: none but the poorer classes, in short, ever dealing with them, then only to the amount, perhaps of six or seven *fanams*". Thus, the traders, for whose convenience primarily and as whose competitor secondarily the shops were opened, boycotted them. Only those who were too poor to emigrate were forced to buy from these shops. 'As to why it should have been so if the consumer bought from them is uncertain. Tipu observes⁶³ "Admitting that the profits, for instance, are only seven *pagodas* and the expense on account of the wages of the *surrof* and accountants, amount to ten, how long can this last or the dealers continue to carry their money and bullion to other places? They will finally come and make their purchases at our warehouses".

The failure of these shops so far as the consumers were concerned may be attributed to another cause. It appears⁶⁴ that at Srirangapatnam the goods were sold much above their real value, which was done by forcing a share of them upon every man in proportion to his supposed wealth. This was one of the sources of oppression, speculation and defalcation of revenue. "The friends of the *Amildars* were excused from taking a large share of the goods, while the remainder were forced upon poor wretches, whose whole means, when torn from them, were inadequate to the estimated value of the goods; and the outstanding balances are always large".⁶⁵ As the prices at the warehouses were higher than those prevailing in the market, the traders naturally boycotted them, because the State may have forced them not to import goods directly but to buy them from its own depots. The policy of the Government in thus forcing upon poor people its unsold goods, naturally resulted in the ruin of its subjects, and their poverty led to financial loss to the State itself.

We may now consider briefly the commercial regulations referred to before. These regulations⁶⁶ to increase the commercial prosperity of the Khodadad State, were issued by the Sultan at two different periods—on 25th March 1793 and on 2nd April 1794. The principal object of these regulations appears to have been the encouragement

of the seaborne trade, although inland commerce was not neglected. The commercial department was called the *Mulikut Tujar*, under a Board of Trade consisting of 9 officers.⁶⁵ The object of this department was to attract, by concessions and encouragements, foreign merchants to Mysore, to control the supply of commercial imports and exports, like silks, sandalwood, etc., and to supervise and be in charge of the State factories at home and abroad. Every proceeding was to receive the sanction of the Sultan and thus the sovereign was at the head of every transaction. To ensure agreement in the Board the officers were to be as far as possible *Syeds*.

The detailed directions for the department of trade may be reviewed under the following heads:⁶⁶

- (1) The marine force,
- (2) The factories or *kothies* at Muscat and Cutch,
- (3) Commercial capital,
- (4) Depots in Mysore,
- (5) Commercial deposits or banking,
- (6) Miscellaneous regulations.

The marine regulations will be discussed in greater detail while dealing with the navy,* but it may be noted here that at first, about 1793, the marine forces were under the Board of Trade, though later on an independent admiralty department was created under the name of *Mir Yum*. However a hundred ships were, according to these regulations, required to be built as quickly as possible from the labour and material available near the dockyards. These ships appear to have been men of war. The merchants of Jamalabad (i.e., Mangalore), Majidabad and Wajidabad were to build 31 commercial vessels, in return for which they could load them with articles like rice and coconuts, not reserved for the exclusive trade of the state. No other vessel was to be used. Trade with China was to be fostered by sending Mysore goods to that country and by giving armed protection to Chinese ships.⁶⁷ As regards the factories at Muscat and Cutch, there were two at each place. One in each port was under the Board of Trade, the others under the *Asofs* of Jamalabad and Wajidabad. The articles traded in were pepper, sandalwood, cardamoms, etc., and were probably sources of great profit.

Regarding the capital for trade, the regulations run thus: "The sum of four lakhs of *rahities* (i.e., *Kantirov pagodas*) has been

* *Infra* Essay III.

committed to you in trust for commercial purposes. With this money you are to make the necessary purchases of gold and silver bullion, cloths, elephants, etc., and to hold the same in readiness (for exportation). With the blessing (or aid) of God, the Most High, countless profit shall be thereby acquired". All goods purchased even by the sovereign or the State from the Government depots were paid for. The goods were sold by the *Afofs* or Government officers. Pledges of bullion and other valuables were received for the payment of the purchase money at $1\frac{1}{5}$ of the money due. The Government goods imported and exported were not exempt from the duties. "You are to pay," writes the Sultan,⁶⁸ "the established duties and imposts on all articles in the same manner as is done by the ryots in general".

For the sale of articles, depots were established all over the kingdom in thirty centres,⁶⁹ while a kind of minor depots was established in other places and left under the care of agents who were to be changed annually. The accounts and appointments were to be sanctioned directly by the Sultan himself. The other regulations relating to these depots deal with their inspection and control. The location of these centres in different parts of the Mysore territories is noteworthy. They were distributed all over the State, though they were few in the centre and the south-west. The guiding principle was mainly commercial, and perhaps partly political as well. The south-western side from Coimbatore almost up to Mangalore, with the exception of Khusalnagar, is bereft of any centres because that part of the country was mountainous. In the coast there were five centres very close to one another perhaps because trade in this part was brisk.

Tipu even thought of establishing depots in foreign territories for purposes of commerce.⁷⁰ These centres were to buy rare goods and send them to Mysore for sale, and also sell rarities of Mysore in the foreign market. Including the two existing depots at Cutch and Muscat they were to be 17 in number. The location of these depots also was determined by commercial wisdom. The Sultan's purpose in establishing the trade depots can best be expressed in his own words:⁷¹ "Sending in charge of your deputies or agents to other countries, the produce of our dominions, and disposing of the same there; the produce of those countries must be brought hither in return, and sold at such prices as will afford (good) profit". Tipu desired not only the State to enjoy the benefits of trade but wanted his subjects to share them. He, therefore, invited his subjects to invest their money in the State enterprises. The heads of the depots were authorised to receive

deposits or investments of any sum above five rupees up to five hundred rupees, the return on the investment or "profit" was 50 per cent of the sum invested, 25 per cent from 500 to 5,000 and 12 per cent above 5,000.⁷² The deposit could be withdrawn at any time and a profit proportion to the period of deposit was also paid. The heirs of a deceased depositor had the same rights as the deceased.

The so-called profit was in fact interest, but as Tipu was a strict Mussalman, who could not take or give interest as such, he termed it profit. The curious procedure of lowering the interest for larger sums might be regarded as indicating that the Sultan tried his best to encourage, according to his own ideas, the small capitalist to invest his money. But this probably had a retarding effect on investments. For unless a person had surplus money which he could invest nowhere else at a greater advantage, it was not to his benefit to invest more than 500 or 5,000 rupees. Thus, the real incentive to the investment of larger sums was wanting. In other words, "the extraordinary difference in the rates of interest assigned, respectively, by this regulation, to the small and great, is at utter variance with the principles which usually govern public loans" in modern countries. Tipu perhaps adopted this plan in pursuance of the object to help the feeble, the helpless and the destitute, which objective forms the preamble to these regulations. Major Wilks⁷³ however thinks that these regulations were "a project for enticing his subjects into a swindling loan," a project which "was too glaring to be misunderstood, although covered with the thin cloak of religion". However, the regulations indicate that the Sultan was a bad businessman. The interest allowed to the first two classes is so high that it is doubtful if, in the ordinary course of trade, he could have realised profits enough to pay the interest without selling goods at abnormal prices.

The miscellaneous regulations relate to the encouragement to be given to the cultivation of sandalwood and black pepper, the State purchasing the products from the ryot.⁷⁴ With the exception of some articles reserved for trade by the State, the employees of the commercial department could deal with other articles on private account and were generally exempted from paying taxes.⁷⁵

These regulations were promulgated about 5 to 6 years before the death of the Sultan. It is, therefore, probable that at least some of them were acted upon in the interval before 1799.

Another enterprise which was quasi-commercial was the iron-foundry and army manufactory at Kankanhalli.⁷⁶ This industry appears to

have been conducted on Government account and for its exclusive benefit. But all articles bought by the State or the Sultan were actually paid for, although they were produced in the State factory. "A similar practice, however, seems to have prevailed in other departments of the Government; and the object of it might possibly have been to preserve the accounts of the proceeds on profits of the monopolies in question as distinctly as possible".⁷⁷

It is not possible to estimate how far the industrial and commercial activities of the State were a drag or a help to the finances of the State, and what the financial consequences of the policy were.

Note: Published earlier in the *Half-Yearly Journal of the Mysore University*, Vol. VIII, No. 1.

⁷⁷ Journal of the Mysore Campaign from Hyderabad to Seringapatam. (*Bri. Mus. Add. Mus.*, Vol. 13663 f. 19.)

⁷⁸ Tipu to Raja Ram Chander, 9th April 1785. (William Kirkpatrick: *Select Letters of Tippoo Sultan*, No. XIX.)

⁷⁹ *Ibid.*

⁸⁰ Tipu to the Imam of Muscat, 16th Jan. 1786 (*Ibid.*, No. CCVII.)

⁸¹ Tipu to Urshud Baig Khan, Foudjar of Calicut, 2nd Feb. 1787. (*Ibid.*, No. CCCCXXXII.)

⁸² Governor-General to the Court of Directors, 3rd Aug. 1799, para 72. This policy is definitely enunciated in Art. 99 of Tipu's *Revenue Regulations*. (*Vide, British India Analysed*, part I.)

⁸³ *Gosse, East Indies*, Vol. I, p. 248.

⁸⁴ Kirkpatrick, *op. cit.*, p. 33.

⁸⁵ *Ibid.*, No. LXXVI.

⁸⁶ *Ibid.*, page 104.

⁸⁷ Tipu to Khajeh Seth and other merchants, 26th Nov. 1785. (Kirkpatrick *op. cit.*, No. CLXIII.)

⁸⁸ Tipu to the Amils of ports in general, 16th Jan. 1786. (*Ibid.*, No. CCIV.) Also see Tipu to Mao Seth, Dalal of Muscat, 16th Jan. 1786, (*Ibid.*, No. CCVI.)

⁸⁹ E.g., Tipu's orders to the Amils of the port of Kurial or Mangalore and Tipu to the Imam of Muscat, 16th January 1786, (Kirkpatrick, *op. cit.*, Nos. CCV and CCVII.)

⁹⁰ *Ibid.*

⁹¹ Instructions to Mir Habibulla and Mir Mohamed Reza. [Wood: *Review of the Origin etc. of the Decisive War with Tipu Sultan*, Appendix (A), No. 21.]

⁹² Kirkpatrick, *op. cit.*, No. CCXI.

⁹³ See Kirkpatrick's observations on the foregoing letter.

⁹⁴ Kirkpatrick, *op. cit.*, Appendix, p. xxvii. *Regulations* 6-7.

⁹⁵ *Ibid.*

¹⁰⁰ *Vide* Tipu's instructions to Mir Mohamed Baquir and others about leading a "commercial expedition". (Wood: *op. cit.*, No. 11.) Also see the narrative of the proceedings of the Mysore ambassadors to Mauritius (*Ibid.*, No. 18) about depots in foreign territories; also see letter from the representatives of Mauritius to Tipu Sultan (*Ibid.*, Appendix (B), No. 7), and Tipu to Gulam Ali Khan (Kirkpatrick, *op. cit.*, No. CCCCXIII.)

¹⁰¹ *Koninama* to Yakub and other merchants, 11th Jan. 1787. (Kirkpatrick, *op. cit.*, No. CCCCXXV.)

¹⁰² Tipu to the Amils of Calicut and Tipu to Mao Seth, Dalal of Muscat, both dated 16th Jan. 1786. (*Ibid.*, and No. CCVI.)

¹⁰³ *Ibid.*, p. 240.

¹⁰⁴ Tipu to the Amils of ports in general, 16th Jan. 1786. (Kirkpatrick, *op. cit.*, CCIV.) Duties on imports are mentioned in Tipu's letter No. CCCCXXV quoted above.

¹⁰⁵ *Koninama* to Yakub and other merchants, 11th Jan. 1787, quoted above.

¹⁰⁶ *Koninama* to Shaikh Ahmed, 27th June 1785. (Kirkpatrick, *op. cit.*, LXXVI.)

¹⁰⁷ *Ibid.*

¹⁰⁸ Tipu's letter No. CCOCXV, *loc. cit.*

¹⁰⁹ *Koninama* to Shaikh Ahmed, *loc. cit.*

¹¹⁰ Tipu to the Amils of ports in general, 16th Jan. 1786; also Tipu to Mao Seth, Dalal of Muscat, 16th Jan. 1786, *loc. cit.*

¹¹¹ *Ibid.*

¹¹² Tipu to Mao Seth, *loc. cit.* The Sultan allowed 4 per cent remission to Mao Seth and 5 per cent to the Imam of Muscat.

¹¹³ *Ibid.*

¹¹⁴ *Ibid.*

¹¹⁵ Macleod's Memorandum on the Commerce of Mysore, 12th July 1799. (*Asiatic Annual Register*, 1798-99, p. 306.) Also Kirkpatrick's observations on Tipu's letter No. CCVI.

¹¹⁶ Tipu to Khajee Seth and others, 26th No. 1785. (Kirkpatrick, *op. cit.*, No. CLXIII.) Regarding the government rates of purchase *cf.*, Article 59 of Tipu's *Revenue Regulations*, (*op. cit.*).

¹¹⁷ Kirkpatrick, *op. cit.*, p. 240.

¹¹⁸ Tipu's *Commercial Regulations*—Marine forces, No. 7, (*Ibid.*, Appendix page xxxvi.)

¹¹⁹ *Ibid.*, No. 5.

¹²⁰ Macleod's Memorandum, *op. cit.*

¹²¹ These will be discussed in another paper.

¹²² Francis Buchanan, *Journey from Madras through the Countries of Mysore, etc.*, Vol. I, p. 40.

¹²³ *Ibid.*, Vol. III, p. 332.

¹²⁴ *Ibid.*, Vol. I, p. 51. Elsewhere (Vol. II, p. 138) the traveller observes that the regulations forbidding the cutting of sandalwood by private persons were not enforced with rigour in Tipu's reign.

¹²⁵ Tipu to Mir Kasim, 25th Nov. 1785. (Kirkpatrick, *op. cit.*, No. CLX.) Also Articles 22-24 of Tipu's *Revenue Regulations* (*op. cit.*).

¹²⁶ Same to same, 9th Dec. 1785. (*Ibid.*, No. CLXXII.)

⁴⁰ Same to Same, 25th Nov. 1785 and 12th Jan. 1786. (*Ibid.*, Nos. CLX and CC.)

⁴¹ Buchanan, *op. cit.*, Vol. II, p. 132.

⁴² *Ibid.*, p. 134.

⁴³ *Vide* the description of the Mysore commercial expedition to sell pepper, in Tipu's Instructions to Mir Mohammed Baquir and others. (Wood, *op. cit.*, No. 11.) Also Tipu to Mohamed Esa, 24th November 1786. (Kirkpatrick *op. cit.*, No. CCCCIII.)

⁴⁴ Kirkpatrick, *op. cit.* p. 187. Also see Tipu to Mir Kasim, 17th Nov. 1785, 25th Nov. 1785 and 12th Jan. 1786. (Kirkpatrick, *op. cit.*, Nos. CLX, CLIX and CC.)

⁴⁵ *Op. cit.*, p. 234.

⁴⁶ Tipu to Mir Kasim, 24th April 1786. Kirkpatrick, *op. cit.*, No. CCLVII also same to same (*Ibid.*, No. CCLXXII); Tipu to Syed Mohamed, 27th Sept. 1786. (*Ibid.*, No. CCCLXXV.)

⁴⁷ *Op. cit.*, p. 419.

⁴⁸ Dated 12th Jan. 1786. (Kirkpatrick, *op. cit.*, No. CC.) Also same to same, 24th April 1786. (*Ibid.*, No. CCLVIII.)

⁴⁹ Tipu to Ghulam Ali Khan and others, 1st March 1786. (*Ibid.*, No. CCXXXIV.)

⁵⁰ Tipu to Mir Kasim, 25th Nov. 1785. (*Ibid.*, No. CLX.)

⁵¹ These were different from the *Revenue Regulations* which will be discussed in a separate essay.

⁵² Same to same, 24th April 1786, *loc. cit.* *Vide* the commercial embassy referred to by Tipu. (Wood; *op. cit.*, No. 11.)

⁵³ Same to same, 6th May 1786, *loc. cit.* Also see same to same, 12th January 1786. (Kirkpatrick, *op. cit.*, No. CC.)

⁵⁴ Dated 2nd August 1785. (Kirkpatrick, *op. cit.*, XCVIII.)

⁵⁵ Buchanan, *op. cit.*, Vol. I, p. 69.

⁵⁶ Letter No. XCVIII quoted above.

⁵⁷ *Ibid.*

⁵⁸ *Ibid.*

⁵⁹ Buchanan, *op. cit.*, Vol. I, p. 69.

⁶⁰ Tipu to Raja Ram Chander, *loc. cit.*

⁶¹ *Ibid.*

⁶² Buchanan, *op. cit.*, Vol. I, p. 69.

⁶³ *Ibid.*

⁶⁴ These regulations are printed in Kirkpatrick, *op. cit.*, Appendix E. The Roman letters in the following footnotes refer to the page in the Appendix while the Arabic ones refer to the number of the regulations.

⁶⁵ Kirkpatrick, *op. cit.*, Appendix p. xxxiv.

⁶⁶ *Ibid.*, p. xxxvi.

⁶⁷ *Ibid.*, p. xxxvii, 6-9.

⁶⁸ *Ibid.*, p. xi, 5.

⁶⁹ *Ibid.*, p. xli, 2. The following were the thirty centres: Seringapatna, Sulamabad (Setyamangala), Vazimangala (Arivacochoy), Bangalore, Bagalur, Kolar, Mulbagal, Madanapalli, Zufarabad (Gurmucondo), Punganur, Rachonty,

Fyze Hissar (Goety), Dharmawar, Farmkhat-Hissar (Chitradurga), Nagara (Bidnur), Shikarpur, Surdah, Mangalore, Khusalpur or Khusalnagar, Barkur, Carwar, Jamalabad, Bhatkal, Futahabad, Karwar, Gussup or Kurmp (?) Benavasi, Gurdoon Shakh (Nandidoorg), Bay-Naryer (Hanbar).

¹⁰ *Ibid.*, p. xliii, 3. The following were the centres:

Karnoul, Madras, Pondichery, Poona, Cudapps, Nagore (in Tanjore) Wyrag (depending on Poona), Pagarkote (belonging to Rao Rasta), Utuce (belonging to Rao Rasta), Maligong (depending on Hyderabad), Hummabad (depending on Hyderabad), Nandiar (? Nundyal) (depending on Hyderabad), Rachore (Adoni; Raschoor), Muscat, Karachi of Sind, Mahe-to France.

¹¹ *Ibid.*, p. xliv, 7.

¹² "That whosoever shall deposit, with you any sum from five to five hundred Imaumies (i.e. rupees) for the purpose of being employed in traffic (on his account), such person shall be entitled to receive (from you) at the end of a year, together with the principal amount of the said deposit, a profit or increase, of half an Imaumy on every Imaumy deposited or advanced" etc.

¹³ *History of Mysore*, Vol. II, p. 269.

¹⁴ Kirkpatrick, *op. cit.*, p. xlii, I.

¹⁵ *Ibid.*, 2 and 3.

¹⁶ Tipu to Zynal Aabideen, 6th Nov. 1786. (*Ibid.*, No. CCCXCIV.)

Also Tipu to Raja Ram Chander, 13th June 1786. (*Ibid.*, No. CCXCIV); and Article 78 of Tipu's *Revenue Regulations* (*op. cit.*).

¹⁷ *Ibid.*, p. 441.

CHAPTER III

MILITARY EXPENDITURE

THE military expenditure in the days of Tipu and his father was probably the most important item of expenditure. Although sufficient data are not available to determine it with certainty, yet it appears possible to get some idea of the probable cost. The strength and organization of the army therefore will be determined before a calculation of the expenses is attempted.

According to a European deserter from the Mysore army in 1783¹ Tipu's troops besieging Bidnore numbered "sixty thousand horses; thirty thousand regular well-disciplined sepoys; six hundred French European infantry under the command of Colonel Cosigny; Monsieur Lally's troops composed of Europeans and natives, and a French troop of European dismounted cavalry, under the command of Monsieur Boodena, a captain in the French service; with their hundred pieces of artillery from four to twenty-four pounders; and irregulars. The whole supposed to exceed one hundred and forty thousand fighting men". John Campbell, the British officer at Mangalore, who records the foregoing statement, remarks,² "This proved to be a very just account of the enemy's strength", when Mangalore was besieged some time later. These figures are corroborated by what is said to have existed in 1781 in the last days of Hyder.³

About this time in 1783, Tipu made his first attempt at the re-organization of the army.⁴ The infantry was divided into various brigades called *kushums* each under a *sipahdar* corresponding to the modern brigadier-general. With the help of a *bakshi* and two *mutasaddis*, he was responsible for the accounts and civil administration of the brigade, in addition to himself being in charge of its military affairs. To help him on the administrative side there were also a *saryusakchi* or brigade-major and the *yusakchis* or adjutants who conveyed the *sipahdar's* reports to the Sultan. Each *kushum* was composed of four *risalas*⁵ of infantry and, according to Tipu's officer, had one *sip* of cavalry attached to it.

Each *risala* or regiment was placed under the charge of a *risaldar* and was divided into four *jowks*⁸ or companies each under a *jowkdar*, corresponding to the captain of the Indian army. The *jowk* consisted of about 90 men⁷ divided into 15 *yusuks*. The officer next below in rank to the *jowkdar* was the *sarkhil*, the *jamedar* of modern days, with another officer the *jamedar* equal to the *havildar* of today. Each *yusuk* consisting of six rank and file called *jish* was commanded by the *yusukdar*.

The smallest unit of the cavalry was the *yus* under a *yusdar* and composed of 95 troopers or *ushars*. The *sarkhil* was the next higher officer. The *tipdar* commanded a *tip* made up of four *yus*; four *tips* made one *moukoub* under a *moukoubdar*.

It is not known if the 10,000 troops from Mauritius referred to in Tipu's letter to M. Moneron⁸ arrived at all in India in 1786-87, or at any other time. However, in 1789 when the Sultan invaded Travancore, the army with him is said to have been 35,000.⁹ That this figure did not probably indicate the whole of the Mysore army is corroborated by a statement of J. Chamiers, a contemporary.¹⁰ According to a Portuguese deserter from Mysore, the troops stationed in Malabar alone numbered 16 *kushuns* and 4 *risalas* with 3,000 to 4,000 cavalry and numerous guns, making in all 34,000 regular foot and 3,000 to 4,000 horse. If there were in a single province nearly 38,000 troops stationed, the total military strength of Mysore must have been considerable.

In the beginning of 1789, Alexander Read, a British Officer, estimated¹¹ on "good authority" the Mysore forces as below:

Four <i>cushoons</i> or brigades of each composed of 300 cavalry, 70 artillery, 2842 infantry, 50 rocketmen and 50 pioneer	...	13,248
22 <i>cushoons</i> and <i>baur</i> or infantry with firelocks	...	78,864
2 bodies of <i>silladars</i>	...	4,500
A party of <i>looties</i>	...	500
Fighting camels	...	500
Young <i>charlers</i> trained to arms	...	3,000
Infantry with matchlocks	...	30,000
Total		1,30,612

"This estimate, which is supposing their brigades complete, makes his cavalry above 12,000 and his infantry more than 110,000, but at the muster in October last, the report of his whole was a lac and 11,000."

In fact, a letter from John Holland dated 5th August 1789,¹¹ gives the number of troops stationed in various parts of the country at 60,000 regular infantry; "there are besides at Combatoore 30,000 matchlock men and irregulars, and more are expected". In this estimate there is no mention of either the cavalry or the commissariat, or even of some of the garrisons as in Chittaldooorg, and in Gurumcondra. On the other hand, it perhaps incorrectly takes the strength of a *kushun* to be 4,000, while various accounts including the Sultan's own military regulations of 1793-95 give the figure at not more than 3,000.¹² According to another account,¹³ the strength of a *kushun* was about 3,500. These varying estimates indicate that whatever the regulated strength, the actual strength was between 3,000 and 3,500.

As against these figures can be put forward the statement of one of Tipu's *mussaddies* or accountants taken prisoner by the British troops. According to him,¹⁴ the Mysore army consisted of 12,000 irregulars armed with *rukhs* and matchlock and 6,000 cavalry. These figures do not appear to denote the strength of the whole army. If they do, their trustworthiness is doubtful. For, the other accounts of the Mysore army uniformly give higher figures. Moreover, it is natural to expect a Mysore accountant to refrain from giving the true strength of his master. On the contrary, Holland's account seems more trustworthy because it is more detailed and gives the number *kushuns* mentioned in various places. Further, it is given by a renegade from the Mysore army who had long served under the Cochin Durbar, who left the Mysore service once for all and who could, therefore, have no interest either in minimising or in exaggerating the strength of Tipu. Above all, the higher figures are corroborated by other sources.

A few months before the third Anglo-Mysore War,—in February 1790—the Mysore forces were estimated as under in a report (probably August/February 1790) by a British officer:¹⁵

"Tipu's proper military establishment from an officer in his source"

Regular cavalry commanded by Mohamed Rizza, Tipu's cousin	...	3,000
Borgeer (Irregular horse) under Tipu's brother-in-law	...	2,000
Syr (cavalry furnishing own horses) under Dalil-ud-din-Khan	...	2,000
Looties cavalry subsisting on plunder	...	3,000
		<hr/> 10,000 <hr/>

Bar (regular infantry) under Barhanuddin (The Sultan's brother-in-law)	...	48,000
Chelas (regular infantry) under Hyder Ali	...	10,000
Pikemen	...	3,000
Peons ¹⁰⁰⁰	...	60,000
		<hr/> 121,000 <hr/>

Thus an officer of Tipu writing in May 1790¹⁴ gives the strength as follows:

Cavalry:

Stable horse	...	7,000
Hired horse ¹⁵	...	12,000
		<hr/> 19,900 <hr/>

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Artillery:

Golondazics (gunners)	...	2,000
Lascars	...	8,000
European artillery two companies	...	30

Regular Infantry:

Chelas and Ahmedies	...	6,000
Dismounted troopers	...	8,000
Sepoys	...	55,000
		<hr/> 79,030 <hr/>

Irregular Infantry:

Fighting peons	...	40,000
Rocketmen	...	5,000
		<hr/> 45,000 <hr/>

Pioneers, labourers, etc.	...	70,000
Two risals of topasses with 100 Europeans	...	900
Lally's party	...	630

It will be observed that, according to John Hollond, the regular foot numbered 60,000 and the irregulars, mobilised at Coimbatore, 30,000 as against 69,000 given by Tipu's officer. Further, according to a memorandum of December 1793¹⁴ at the beginning of the war of 1790 "Tippoo's force was estimated at 45,000 regular infantry and

about 20,000 horse exclusive of irregular *peons* which are called *kundachar*". Moreover, Sir Thomas Munro wrote in 1790¹⁷ that "Tipu supports an army of 110,000 men; a large body of which is composed of slaves, called *Chaillics*". A British officer records in April 1791 that the Mysore army encamped near Bangalore alone was "at least 80,000 men". Again, the number of casualties on the Mysore side in the war of 1790-92 is alleged to have been 49,340. Under these circumstances the figures given by Tipu's officer may perhaps be assumed as correct.

"His cultivating with such unremitting care the very branches of art which are so essentially necessary to him as a power continually at war, and his steadiness at establishing that system of government and discipline in his army which have raised him above the other princes in India cannot fail to make him everyday more formidable".¹⁸

It has been truly said of Tipu that "his father, Hyder, was partial to his cavalry and kept a much larger body than he does; he is partial to his infantry and has made great augmentations to them".¹⁹ To compare:

	Hyder (1780)	Tipu (1790)
Cavalry (excluding predatory horse)	... 32,000	16,000
Infantry	... 27,000	69,000
<i>Peons</i> (fighting only)	... 28,000	40,000
Rocketmen	... 7,000	5,000

These figures indicate that while Hyder placed his trust mainly in the cavalry and the artillery, his son depended upon the infantry. It may be said that Tipu halved the numbers of the former and doubled those of the latter. These changes had both military and financial consequences. Tipu, as Sir Thomas Munro observes,¹⁹ weakened himself by this reform. Financially there was some economy as the cavalry was paid higher than the foot. The financial effects will be discussed presently.

In March 1793 the Sultan addressed an ordinance to the Military Department (*Mir Miran*) detailing a new scheme of organization.²⁰ In August of the same year the sovereign himself drew up a memorandum differing very little from the ordinance, except that in August there was some reduction in the cavalry.²¹ This reorganization was very probably the outcome of the recent defeat of the Mysore troops in the war of 1792, and of the monarch's desire to organize an invincible army for the next war against the Company.

The army was divided into two parts, the infantry and the artillery on the one side, and the cavalry on the other. The infantry itself comprised the regular troops and the *peons* or the irregulars. The former were systematically drilled and disciplined and fully and regularly paid. This regular infantry was divided into five *kacheris* and composed of 27 *kushuns*, the first two *kacheris* having six *kushuns* each and the other three only five each. Every *kushun* was placed under a *upahdar* and had two field pieces attached to it. It consisted of four *tips* each commanded by a *tipdar*. The strength of one *yus* was 87 men, that of a *tip* 348 and of a *kushun* 1,392.²² The *kushun*, however, had attached to it one *powk* of rocketmen (39 men), two *powks* of matchlockmen (112 men), two *powks* of *khalasies* or lascars (122 men) and drivers, etc., in all 360 men. In addition each *tip* had its own staff just as each *kushun* had. The total number of men in each *kushun* was thus 1,752 and in the regular infantry (27 *kushuns*) 47,304.

In addition to this there appear to have been 1,000 troops (including 500 Europeans); the old corps of M. Vigie, three independent *tips* of regular infantry attached to the first three *kacheris*, gun-lascars, drivers, pioneers, etc., bringing the total of the regular foot to 52,760. But in actual fact, this does not appear to have been the number. As the Memorandum observes,²³ "although 1,296 non-commissioned officers and privates be the established strength of a *cushoon* of 4 *risalas*, some *cushoons* are above the complement and the majority are under it," and, moreover, the number of *kushuns* actually existing seems to have been only 22,²⁴ and may be reckoned on an average at 1,000²⁵ men. To this must be added the independent *risalas* comprising mainly of *chelas*, numbering about 8,000²⁶ and the gunners at 2,000.²⁷ Thus the regular foot actually in existence would be about 32,000, as against 52,000 according to the regulations.

The other branch of infantry consisted of the *peons* or irregulars who appeared to have served as garrison troops. Their number is mentioned in Tipu's ordinance of 1793, as 25,000,²⁸ 15,000 of whom were in the provinces and 10,000 in the capital. These troops were very probably reduced after 1792 in view of the reduction of the kingdom to nearly half its former extent, and in view of the demolition of some forts in the kingdom,²⁹ which naturally decreased the number of places to be garrisoned.

The cavalry was of three kinds. The regular cavalry or *sowar ushar* consisted of men whose horses were owned by the State and

maintained at its expense.²⁰ It was divided into three *kacheris* or divisions, each consisting of six *moukoubis* or regiments of 389 horses and 376 men. A *moukoub* was divided into four *tips*, each *tip* into two *yus* and each *yus* into two stables, generally consisting of 22 horses each. Each division had guns and gunners attached to it. Thus the total strength of the regular horse would be about 67,000 men and 7,000 horses; and a little more than the regulated strength appears to have actually been in existence.²¹

The irregular horse consisted of the *silladars* and the predatory horse, called *kuzukh*.²² The organization of this branch of the army is uncertain. For according to Tipu's regulations²³ the *silladars* were divided into two *kacheris* each commanded by two *bukshies* and divided into 8 *risalas* of 250 horses each, besides the usual staff of *mutraddies*, surgeons, etc. The total number of the *silladars* would be 4,000.²⁴ The predatory horse is said to have been composed of 3 divisions of 2,666 each divided into 6 *risalas* of 260 each officered in the same manner as the *silladars*. The total number of the predatory force is stated at 8,000.

On the other hand it is said²⁵ that "the irregular horse are not formed into corps and each officer commanding a party makes such arrangements as he thinks proper," and that the two kinds of the irregular cavalry differed from each other in that the commanding officer of one contracted to furnish both man and horse for a higher pay than in the other where the horses were owned by the State. The total number of both kinds of irregular horse is given as 6,000.

Here again it is probable that although according to Tipu's regulations the irregular horse were expected to be 12,000 in all, actually just after the war there were only 6,000; for the war of 1790-92 coupled with the great inclemency of weather in those years is said to have very greatly reduced his cavalry.²⁶

According to the above-mentioned computations the Mysore forces in 1793 numbered as follows:

Infantry:

Regulars ²⁷	... 32,000
Irregulars	... 25,000

Cavalry:

Regulars (stable horse)	... 7,000
Irregulars	... 6,000

Total strength	... 70,000
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In this connection what appears to be a mistake about the Sultan calls for some remarks. It is generally held³² that after 1792 in spite of the advice of his officers and in the face of the decaying finances Tipu refused to diminish his army. "After the peace of 1792," says Beatson,³³ "some of his counsellors strongly urged him to discharge the superfluous persons attached to the different departments of his government, and to diminish the extent of his military establishment; without which his receipts would never be made adequate to his expenses. He replied, 'these people are fed by God, not by me,' and he never would listen to suggestions for reducing any part of his establishment".

This opinion does not appear to be borne out by the preceding discussion, and seems to do injustice to the Sultan. On the other hand, Tipu appears to have diminished his forces to a considerable extent, although perhaps not in proportion to the decrease in his prosperity. Thus the forces were:

<i>Infantry:</i>		1790	1793
Regulars	...	69,000	32,000
Irregulars	...	45,000	25,000
Artillery	...	10,000	...
<i>Cavalry:</i>			
Regulars	...	7,000	7,000
Irregulars	...	12,000	6,000
Total	...	<u>143,000</u>	<u>70,000</u>

Even according to the military regulations the total strength should still have been 91,000.

A word of explanation is needed here. The pioneers numbering 70,000 mentioned as existing in 1790 are not counted above on the assumption that they existing in 1793 also. But it is probable that there was a proportionate reduction in this branch of the army, for if any troops were important to Tipu it was certainly not the pioneers, and if there was to be any sacrifice, the fighting Sultan would naturally lay his hands on this evidently less useful unit of the army.

Even assuming that the pioneers continued untouched the figures given above show that one of the effects of the war of 1792 was the reduction in the forces by nearly half.

Little information is available until 1798. However, in the treaty Tipu proposed "to the people of the Isle of France and Le Re-Union,"⁴⁰

on 2nd April 1797, Tipu writes, "As soon as the French army shall have embarked, I engage to march with my troops, which shall, in the first instance, consist of 30,000 cavalry and 30,000 infantry and artillery, well disciplined in arms, ammunition and everything necessary for the success of our enterprises". It is not clear what the phrase "in the first instance" signifies and whether the army mentioned was actually existing or whether the numbers indicate the troops which Tipu expected to recruit.

Between 1793 and 1798 the Sultan appears to have effected some more changes in the organization of the army, resulting in a decrease of its numbers and a reduction in expenditure.⁴¹ The regular infantry in June 1798 consisted of seven *kacheris* instead of five and the total number of *kushuns* was 28 instead of 27, each *kacheri* uniformly consisted of four *kushuns*; but the strength of a *kushun* was reduced in 1798 to 986 officers and privates, exclusive of artillery and rocket-men. The *kacheris* varied in strength from 1,500 to 3,500 men of which one of 3,000 was of Hindus.

The total number of regular foot including the artillery was 19,160.⁴²

The number of the irregular foot is not known, but in view of the 13,500 existing, according to Captain Malcolm, in July 1798, the former strength of 25,000 may not have continued in June 1798.

The regular cavalry was divided into seven *kacheris* instead of three, according to the colour of the horses. There were four instead of six *moukoub*s in each *kacheri*, the strength of each *moukoub* varying from 55 to 700. Each *yuz* consisted of 58 men including horse keepers. Of the seven *kacheris* one with 500 men was added in 1794 and two others of 737 men in June 1797.⁴³ The total regular cavalry numbered 3,492 and with an addition of 700 body-guards of the Sultan, made the total of 4,192.

The silladar or irregular horse were in six *kacheris* instead of two and numbered 6,000. There were two *kacheris* of Hindus and four of Mahomedans, the former being formed in 1795.⁴⁴

Thus in June 1798 the Mysore army was perhaps 32,252 strong.⁴⁵ Macleod observes "I have been informed by a person who had access to the rolls of the army, that its whole strength (in June 1798) was:

Regular Cavalry	...	4,000
Irregular Cavalry	...	6,000
Regular Infantry	...	20,000

I do not feel any suspicion that there can be a material incorrectness in that statement." These figures are "exclusive of *peons* and independent companies of infantry attached to particular forts".⁴⁴

Compared with the army in 1793, the figures for June 1798 exhibit a reduction, particularly in the regular infantry, to the extent of nearly 12,000 men. "The strength of the infantry (in 1798)," writes Macleod,⁴⁵ "has increased considerably since the year 1794. This is accounted by the effect of the Sultan's regulations of not admitting any Hindus into his corps, Mahrattas and Rajputs excepted. It may be urged that there ought to be present in his army as many Mahomedans, Mahrattas and Rajputs as there had been in 1794; but the deficiency may be reconciled when it is recollected how much the sources of his recruiting have been limited by the cessions he made in 1792; and that from the army he had at the breaking out of the late, he had lost by desertion a much greater proportion of Hindus than of Mussulmans". Whatever the cause of the diminution in the members, the figures again indicate the incorrectness of the belief, alluded to before, that the Sultan did not reduce his army after 1792.

However, immediately after, in July 1798, Tipu appears to have begun to recruit additional troops. Even in June of that year Macleod was aware of this tendency. "The foregoing computation of the army," he observes,⁴⁶ "applies to the state in June last (that is, in 1798) but since that period it has undergone certain changes and arrangements, particularly in the number of infantry corps, being increased by drafts. There is, however, no ground to believe that the actual strength has as yet been augmented, although the increase of the number of corps may be supposed to indicate a design to increase the strength". But there appears to have been an actual increase even in July 1798, according to John Malcolm.⁴⁷ The actual strength of the army in July 1798 was, according to him,⁴⁸

Regular horse	...	6,000
Irregular horse	...	7,000
Regular Infantry	...	30,000
Guards, Pikemen, <i>peons</i> , etc.		13,500
Pioneers	...	6,000
Total		62,500

as against the established strength of:

Regular horse	...	2,000
Irregular horse	...	1,200
Regular Infantry	...	48,000
Guards, etc.	...	18,000
Pioneers	...	8,000
Total		77,200

This augmentation of the forces appears to have been carried on till the beginning of the war of 1799. By the beginning of November 1798 the Sultan is said to have "taken measures to augment his infantry by 8,000 men, and to recruit his cavalry to the number of 30,000. He is also levying 20,000 poons to be used in plundering".⁵¹ According to the estimate of Khan Jehan Khan, one of Tipu's trusted generals, the defeated forces of Mysore on 4th May 1799,⁵² numbered as follows:

In or about the Capital:

Infantry	...	21,500
Cavalry	...	14,500
		36,000

Outside the State:

Forces	...	12,000
Total		48,000

This figure excludes the killed, missing, wounded and deserters.

According to the foregoing discussion the Mysore forces stood in different years as follows:⁵³

	1790	1793	1798 June	1798 July
Regular Infantry	... 69,000	32,000	20,000	30,000
Artillery	... 10,000
Irregular Infantry	... 45,000	25,000	13,500	13,500
Regular Cavalry	... 7,000	7,000	4,200	6,000
Irregular Cavalry	... 12,000	6,000	6,000	7,000
Pioneers, etc.	... (70,000)	(6,000)	6,000	6,000
Total	... 143,000	70,000	49,700	62,500

An attempt may now be made to compute the military expenditure at different times. One of Tipu's letters dated 29th April, 1786,⁵⁴ mentions that the monthly pay of a risaldar, "according to the former

regulations of the *Syshe Kucherry* is ten *pagodas* exclusive of an allowance of twelve annas *fulmy* for every man mustered". It is not known what "twelve annas *fulmy*" were equal to.³³ According to the revised *Regulations* of 1793³⁴ the allowance was withdrawn and a consolidated salary of 30 *kantiroy pagodas* or 90 rupees were given to the *spdar* as the *risaldar* was later called, while in June 1798 it was reduced to 25 *kantiroy pagodas*.

Another letter dated 14th June, 1786³⁵ mentions 5 to 6 rupees as the pay of a boy and 9 rupees as that of an adult belonging to the *Syshe*. It may therefore be taken that the regular infantryman was paid about nine rupees. As for the pay of the *paidah* or irregular foot, Tipu writes on the 13th of June, 1786.³⁶ "You will make them a monthly allowance of ten *fanams* per man," i.e., 1 *kantiroy pagoda* or 3 rupees. The pay of the other branches of the army for this period is not known, as also the strength of the army, and it is not possible even to conjecture the expenses at this period.

However, as the reorganization of the army does not appear to have taken place before 1793, the scale of pay in 1786 probably continued unaltered till 1793. And the number of troops about 1790 being known, the expenses at that time can perhaps be approximately calculated by taking the average pay of the private and officer alike of the regular infantry at 3 *kantiroy pagodas* a month and of the irregular foot at 1 *kantiroy pagoda* a month.³⁷ The scales of pay for 1793 are available in great detail for some branches of the army in Tipu's *Regulations* of the year. Macleod's *Computation* and Malcolm's *Abstract* supply the data for 1798, the former being often as detailed as Tipu's *Regulations*. A comparison of Tipu's *Regulations* and Macleod's *Computation* indicates that the 1793 rates of pay continued almost unchanged till June 1798.

A study of the foregoing information suggests the following table of the comparative rates of pay in various years:

	1790	1793	1798 June	1798 July
<i>Regular Infantry:</i>				
Pay of private ...	3.0	5.1	5.1	8.0 ³⁸
Average pay per capita (2.7)		4.8	4.4	...
<i>Irregular Foot:</i>				
Pay of private ...	1.0	2.0 2.25	2.0 2.25	8

	1790	1793	1798	1798
<i>Regular Cavalry:</i>			June	July
Pay of private	... (3.2)	(5.4) ⁶¹	5.4	12 ⁶²
<i>Irregular Cavalry:</i>	Ra.	Ra.	Ra.	■
<i>Silladars</i> —pay of private	... (17.7)	(26) ⁶³	28–30 ⁶⁴	40–45

The foregoing table needs some explanation. The figures in brackets are those suggested as the pay, wherever definite figures are not available. Those without brackets are found in Tipu's *Regulations* for 1793, Macleod's *Computation* for June 1798 and Malcolm's *Abstract* for July 1798. The average pay is computed from the first two of the foregoing authorities, and denotes the average for officers and privates, and non-combatants, composing a regiment. The suggested scale of pay, both average and for privates, is based on the ratio between the established salaries as given by Tipu, Macleod or Malcolm; and the figures for the regular foot being more exactly available than for the others, the ratio between them is taken as indicative of the proportion between salaries in the other branches. Regarding the figures for July 1798, the salaries for the regular foot and horse are said to be *net*, while those for the irregular foot and horse, are not *net*. "I stile, [style] it *net* pay," says Malcolm,⁶⁴ "because all the troops have a nominal pay, exceeding considerably what they actually receive, a circumstance which arises from the difference of exchange in the *circar* payments and in the Bazaar".

Macleod⁶² also mentions stoppages in the pay, but it is doubtful if these are the same as the difference mentioned by Malcolm. Buchanan probably referred to what Malcolm alluded when he wrote⁶⁴ "When he (Tipu) was about to pay his troops, the nominal value of each coin was raised very high and kept at that standard for about ten days; during which time the soldiers were allowed to pay off their debt at the high valuation. After this the standard was reduced to the proper value". However, this may perhaps explain to some extent the difference between the figures for June and July, one being *net*, and the other given in the foregoing table, not being *net*.

In view of the lack of more reliable and definite data the foregoing figures, though far from exact, can perhaps form a rough basis of calculation.

Thus the expenses of the army in the form of pay in 1790 would be:

		<i>Kantiroy Pagodas</i> (per month)	
<i>Infantry:</i>			
Regular	...	2,12,300	
Irregular	...	45,000	
		<hr/>	2,57,300
<i>Cavalry:</i>			
Regular	...	22,400	
Irregular		70,400	
		<hr/>	92,800
		<hr/>	<hr/>
	Total		3,50,100

or Rs. 10½ lakhs.

One important item has been omitted and that is the pay of 70,000 pioneers. In July 1798 the pioneers were paid, according to Malcolm, 8 rupees, and if they were paid in 1790 at least 4 rupees, that would cost about 2.8 lakhs of rupees per mensem, bringing the total monthly expenditure on salaries to 13.3 lakhs of rupees.

After 1792 the expenses and the number of troops were reduced. The monthly expenditure on 32,000 regular foot including 2,000 artillery was Rs. 4,54,800.⁸⁷ Of the 25,000 garrison troops, 15,000 were stationed in the provinces and paid at 2 *kantiroy pagodas* each for forty days, while the remaining 10,000 troops stationed at the capital were paid at 2½ *kantiroy pagodas* each, probably for a month of 30 days.⁸⁸ The garrison would, therefore, cost per month of 30 days Rs. 1,57,500, the provincial garrison involving Rs. 67,500, and that at the capital Rs. 90,000.⁸⁹

As regards the cavalry, the *Memorandum of December 1793* indicates that the regulars were paid 15 rupees a month, and the pay of 7,000 regular horse would, therefore, come to Rs. 1,05,000. Six thousand *silladars* at Rs. 26 each per month cost Rs. 1,56,000.

It is uncertain how the predatory horse, 8,000 in number, were paid. Kirkpatrick thinks that the officers received a regular salary like the *silladars* and presumes that the men also must have received pay during peace, although during war they were allowed to retain the booty they obtained in lieu of pay.⁹⁰ It is, however, difficult to make even a guess regarding these troops, and so they may be left out of account for the present.

Thus, in 1793 the cost of the pay of the troops per month of 30 days was:

<i>Infantry:</i>			
Regular	...	4,54,800	
Irregular	...	1,57,500	
		<hr/>	6,12,300
<i>Cavalry:</i>			
Regular	...	1,05,000	
Irregular	...	1,06,000	
		<hr/>	2,11,000
		Total	<hr/> 8,23,300

In June 1798, when there appears to have been a further reduction of troops, the expenses probably stood as follows:

<i>Infantry:</i>		Rs.	Rs.
Regular	...	2,64,000	
Irregular	...	85,860	
		<hr/>	3,49,860
<i>Cavalry:</i>			
Regular	...	68,040	
Irregular	...	1,80,000	
		<hr/>	2,48,040
		Total	<hr/> 5,97,900

Six lakhs of rupees seem to have been the approximate monthly expenditure in June 1798.

From July 1798 the number of the troops was increased and very probably the expenditure also was increased. But the details regarding the pay and particularly with regard to the exact significance of what Malcolm calls "not pay," are not sufficient to permit even an approximate calculation of the expenditure after July 1798.

There is one important consideration to be borne in mind while dealing with the foregoing estimates, and that is, that the pay does not appear to have been issued regularly or for full twelve months in the year. One of Tipu's letters of 11th of September 1785²¹ refers to the distress in Kamaruddin's division for want of pay, and to the

dispatch of 20,000 *pagodas* for distribution. Another letter⁷² vividly describes the state of affairs: "We have received your letter acknowledging the receipt of 21,000 *pagodas* and representing that so far from that sum sufficing for the payment of all your troops, it is inadequate even to the payment of the regular infantry". One of Tipu's own officers is quoted as saying in 1790 that the Sultan "sometimes retains their pay for several months and has his own *socars* (*sowkars* i.e. money-lenders) to lend his money at an enormous interest, which is stopped when the pay is issued".⁷³ In 1799,⁷⁴ a Mysore predatory horseman captured by the British complained of Tipu's very sparing distribution of pay.

This irregularity in payment was nothing peculiar to Tipu's administration. "It is a maximum with every prince in India," wrote Orme,⁷⁵ "let his wealth be ever so great, to keep his army in long arrears, for fear they should desert." According to a British prisoner who escaped from Mysore in 1784,⁷⁶ the pay of the troops was paid once in 35 or 36 days and in some cases once in 45 days. Major Wilks believes that this irregularity was deliberately introduced by Hyder Ali for purposes of economy.⁷⁷

There was another kind of irregularity profitable to the State. Hyder is said to have generally calculated 40 days as equal to a month, thus paying only 9 months in the year. The same system seems to have been followed by Tipu. A letter to Raja Ramachandar⁷⁸ mentions that the Sultan ordered the *amil* of Yusufabad to pay the *Ahmedies* at 36 days as equal to a month, and Raja Ramachandar asks Tipu if he has also to follow the same practice. This suggests that the usual month for purposes of pay was more than 36 days, perhaps 40 as before, and that the *ahmedies* were the favourite troops of the Sultan, being composed of forcibly converted youths, to whom the Sultan showed special kindness. Tipu rejected this proposal, but would probably have complied if it had been a question of lessening the number of months, an operation advantageous to the State. Writing in 1798 Macleod observes⁷⁹ that the month for salaries was nominally said to consist of 40 days. It is, therefore, probable that before 1792-93 the troops were paid once in 40 days, i.e., only nine months in the year.⁸⁰

In the latter part of Tipu's reign, things appear to have taken a more irregular turn. Referring to June 1798, Macleod writes,⁸¹ "Although the month is nominally said to consist of 40 days, there is no actual account kept of regular dates for payment of the troops, the intervals between issues of pay being arbitrary according to the

Sultan's pleasure from 40 to 55 days". This means that the troops were paid between $6\frac{1}{2}$ and 9 months in the year. It is not known when this irregularity crept in. Wilks believes⁷⁸ that about 1795 the army was receiving only seven months' pay and began to show discontent.

As regards discontent it is almost certain that at least before 1792 the army was contented and loyal. For Rennel observes⁷⁹ after the war of 1790-92 "It was reserved for the Mysoreans to put our prowess and discipline to the test"; while another contemporary British officer⁸⁰ remarks in 1794 that "the discipline and fidelity of his [Tipu's] troops in the field, until their last overthrow were testimonies, equally strong, of the excellent regulations in his army". General Smith, one of the British commanders in the third Anglo-Mysore War records in 1791 during the campaign, "They [the Mysore infantry] displayed a spirit and a discipline much beyond what was imagined they ever could have reached".⁸¹ If the regulations for paying only seven months in the year had been adopted before 1792, there would have been in all probability discontent. Moreover, the finances of Mysore do not seem to have been in a bad condition till 1792.

There is another circumstance which indicates the introduction of the new system about 1792-93. Tipu is said to have distributed among his servants the burden of the 330 lakhs of rupees he had to pay in 1792 to the allies, and the Mysore army had its share of 60 lakhs to pay.⁸² Perhaps the only easy way of collecting the amount would be by stoppages in the pay. About 1793⁸³ the monthly expenditure on the pay of the troops appears to have been $8\frac{1}{4}$ lakhs of rupees, and it would, therefore, take about 7 months of pay to make up 60 lakhs. The army was being ordinarily paid only 9 months. To throw the whole burden of the contribution on one year would reduce the salary of the army to two months. Such a step would obviously be impolitic and impracticable. Wilks⁸⁴ is, therefore, perhaps correct in believing that the issues of pay were reduced to seven in the year until the contribution should have been realized. This would distribute the burden over about three and half years.

This arrangement probably continued at least till about the beginning of 1796. It is, however, doubtful if it was not pursued for some time longer. From Wilks⁸⁵ it appears that in 1796⁸⁶ the army continued to receive only seven months pay in the year and began to evince considerable discontent and that the Sultan therefore introduced the system of granting *jaghirs*, reckoning the pay at ten months. He

adds⁸⁸ "The *Silladars* without exception embraced the arrangement, and many of the stable horse and infantry".

However it appears more likely that the granting of *jaghirs* was introduced about the beginning of 1798. Malcolm observes in July 1798⁸⁹ that the system of assigning lands to the army was a great change in the Mysore revenue system lately introduced. He adds⁹⁰ that in February the Sultan detached "Banki Nabob, Reza Sahib, in one direction, and Meer Saduk in another, in order to distribute the lands to the *jamedars* of *silladar* horse agreeably to the new system of supporting them that he had resolved upon". There is no reason to believe that the scheme was extended to the *silladars* some time after it had been introduced in the other branches of the army; and especially in view of the fact that the *silladars* seem to have embraced the arrangement more readily than the others, it is likely that the scheme was introduced for the first time in the beginning of 1798.

As already noted, the introduction of the new system is said to have been accompanied by raising the monthly payments to the troops from seven to ten.⁹¹ It may be asked if the Sultan would have thus increased the expenditure, particularly in the face of ever worsening finances. But the increase is very probable because the retrenchment in the payments had been only a temporary expedient, the number of troops in the beginning of 1798 had been much reduced, so that even with this liberality the cost was probably not expected to be more than formerly; and Tipu had hostilities in view and, therefore, had to keep his army contented and loyal. It is not, therefore, improbable that from 1798 the troops received salary for 10 months in the year.

On the basis of the foregoing discussion it follows that the expenditure on the pay of the army in 1790 was 13.3 lakhs of rupees a month, and there were 9 such monthly payments; in 1792-93 it was 8¼ lakhs of rupees paid for 7 months; and in 1798, there were 10 monthly instalments of 6 lakhs of rupees each. This gives the following figures:

		Rupees in lakhs
1790	...	119.7
1792-93	...	55.25
1798	...	60.00

The latter two figures exclude the expenses on the pioneers etc., as their number in those years is not known. In July 1798, according to Malcolm,⁹² there were 6,000 pioneers and 8,000 Karnatic *prons* paid 8 and 5 rupees respectively. If the same number existed in 1792-93

and June 1798, there would have been additional expenditure of 6.1 and 8.8 lakhs, bringing the total to:

	Rupees in lakhs	
1792-93	...	61.3
1798	...	68.8

There are two contemporary estimates of Tipu's military expenditure for the foregoing period. A *Memorandum of December 1793*⁹¹ gives the following figures:

30,000		
	<i>Regular Infantry at Rs. 120 as average annual pay per head</i>	
	...	36,00,000
7,000		
	<i>Regular Cavalry at Rs. 300 as average annual pay per head including feeding, purchasing or rearing each horse</i>	
	...	21,00,000
6,000		
	<i>Irregular Cavalry at Rs. 260 as average annual pay per head including feeding, purchasing or rearing each horse</i>	
	...	15,60,000
2,000		
	<i>Artillery Men attached to the Infantry at Rs. 130 each</i>	
	...	2,60,000
	<i>Repairs of forts, making up stores and pay of artificers and camp lascars</i>	

	Total	83,36,000

In comparing this estimate with mine, it must be remarked that the item for repairs of forts, etc., should be omitted from this estimate, as only the pay of the army has so far been considered while from that arrived at in the foregoing pages should be excluded the cost of the pioneers, etc., and of the irregular foot, both of which find no place in the estimate of the *Memorandum*. Moreover, the latter estimate appears to have calculated the pay for 10 months instead of seven. For while it gives the pay of the irregular horsemen at 7/8 of a rupee per day or 26 rupees for a month,⁹² in giving the total expenses of the irregular horse, it estimates each trooper's salary at 260 rupees.⁹³ This suggests that the author of the *Memorandum* was not probably aware

of the seven month's arrangement. Now to compare the two estimates—

	Estimate in the Memorandum		Estimate arrived at in the foregoing pages
	For 10 months Rs.	For 7 months Rs.	Rs.
Regular Infantry ...	36,00,000	25,20,000	31,83,000
Artillery ...	2,60,000	1,82,000	
Regular Cavalry ...	21,00,000	14,70,000	7,35,000
Irregular Cavalry ...	15,60,000	10,92,000	10,92,000
Total ...	75,20,000	52,64,000	50,10,000

The great difference in the expense of the regular cavalry is explained by the fact that the *Memorandum* calculates the cost of feeding, purchasing, etc., of the horses, which has been omitted from the other estimate. If half of the 30 rupees assumed by the *Memorandum* as the expense of each horse and its rider is taken as the cost of feeding, etc., the horse, then there will be found a remarkable identity in the figures for the regular as of the irregular cavalry in the two estimates. As regards the expenditure in 1798 Macleod writes,⁸⁴ "His marching army including officers, may be reckoned to cost 20,00,000 [star] *pagodas*." The value of the star *pagoda* at this time is uncertain. "It frequently happens," wrote General Wellesley in 1803,⁸⁵ "that in the bazaar, the star *pagoda* exchanges for 4 rupees, and at other times for not more than 3." The *Memorandum of December 1793*⁸⁶ takes the *pagoda* as equal to 3½ rupees which was also the value at which the coin was issued to the Company's troops in 1803.⁸⁷ At the latter rate the expenditure on the marching army, according to Macleod, was 70 lakhs of rupees. This appears to include all branches of the army. With this may be compared the estimate of 68.8 lakhs.

The comparisons show that the figures arrived at in the preceding pages probably approximate to the actual expenditure. The trend of the movement in expenditure is interesting. Between 1790 and 1793 the monthly expenses fell from about 13.3 lakhs to nearly 8½ lakhs, although the number of the troops was reduced by nearly half.

The discrepancy may perhaps be explained by two factors. First, the greater part of the reductions were in the lower-paid branches of the army. Secondly, there was probably an increase in the rates of pay. In 1798 the reduction in the strength of the army was closely followed

by a decrease in the expenditure. After 1798 it is likely that the number as well as the expenses of the army began to move up.

Before other items of military expenditure are considered mention must be made of a common practice of ill-administered governments which Tipu appears to have adopted late in his reign, viz., the granting of *jaghirs* in lieu of pay. *Jaghirs* were usually given when a government, because of its weak and loose administration, could not pay regular money salaries. This appears to have been the condition of Mysore specially near the end of Tipu's rule, and as already observed, the system was introduced about the beginning of 1798. In the month of February of that year, Banki Nawab, Reza Sahab and Mir Saduck are reported to have assigned lands to the *silladars*.⁹⁹

This method of paying the forces was not the Sultan's innovation. It was known in other parts of India, and also in Mysore before the days of Tipu. Thus, a Mysore inscription of 1758¹⁰⁰ refers to "districts assigned for the horse and men under the commander of the army".

The grant of a *jaghir* involved the transfer of a certain portion of the public revenue to the grantee.¹⁰¹ The collection of revenue appears to have been very loosely carried out so that neither was the collection made in full nor was the revenue scrupulously remitted to the treasury because of the corruption of the officers. Moreover, it is an established fact that a State generally takes much less from the cultivator than a private landlord would. Therefore, while assigning lands Tipu is said to have estimated their value at 25 per cent more than what they yielded the State. In 1794-95 Tipu had increased his general land revenue demand by 37½ per cent. It seems clear that the new *jagirdars* must have been faced with the problem of realizing a greatly increased revenue demand. Wilks disapprovingly observes,¹⁰² that "the calculation was made not on the old rates, but on those recently established, and the actual excess above the ordinary value at which the *jaghirs* were estimated to the troops was exactly 71 7/8 per cent".

This remark is liable to be misunderstood. Tipu appears to have been justified in calculating the revenue of lands in this way. For, the excess valuation could not in fact be more than 25 per cent, at least so far as the grantee and grantor were concerned. For before lands were assigned, the assessment on all lands was augmented by 37½ per cent. Thus the State was entitled to the increase and the revenue from the lands was, therefore, 37½ per cent more; and any grantee would become entitled to this increase. It was, therefore, reasonable that the increased value of the land was taken as the basis of calculation.

But the State did not take into account another consideration. As the estimate seems to have been made, according to Wilks, on the gross value of the lands, the collection charges were saved to the State by assigning the lands and as the grantee was also to incur the same charges, there ought to have been some reduction on the basis of valuation.

However, "such allotments could be made only to corps, troops or companies and not to individuals, but the acceptance was prudently permitted to be optional".¹⁰¹ The *silladars* appear to have taken advantage of the scheme. "*Jaghirs* of generally half their allowances," writes Macleod,¹⁰² "have been given to the *silladars* in situations within 50 miles of Seringapatam; they remain dispersed among their villages by which means they are enabled to take the greatest care of their cattle and to superintend their farms." That the other branches of the army did not take much advantage of the arrangement is probable. For, a few days after the fall of Seringapatam in 1799 Macleod¹⁰³ remarks that the *jaghirs* amounted to about five lakhs of *kantiroy pagodas* or fifteen lakhs of rupees. The *silladars* are reported to have been given *jaghirs* to the extent of half their pay, i.e., equal to five months' salary in the year. This means that of the lands worth 15 lakhs of rupees 9 lakhs were taken up by the *silladars*, while the rest of the army shared the remaining 6 lakhs. This indicates that the scheme was not much favoured by the army excluding the *silladars*.

In addition to the saving in the expenses of collecting revenue, and to the 25 per cent premium at which the *jaghirs* were granted there was another important advantage gained by the State from this scheme. The embezzlements in the revenues of the lands to the amount of the assignments were henceforth saved to the State. According to Macleod¹⁰⁴ the embezzlements were about 36 per cent of the revenue and by assigning lands to the value of 15 lakhs of rupees, the State gained more than 5 lakhs of rupees.

There are some other items of expenditure to be considered under the head of defence. One of them was the provision for wounded and disabled soldiers and their families. One of Tipu's letters of the 9th August 1785¹⁰⁵ refers to the proper and careful treatment of wounded soldiers.¹⁰⁶ Another letter dated 17th September 1785, mentions regulations respecting the wounded and say that Rs. 1,000 were sent as compensation to the wounded in a regiment sent against Coorg.

"The *Zuckum Puttee* or compensation to the wounded," observes Kirkpatrick,¹⁰⁷ "is a custom pretty general in the native armies of

India." Tipu's proclamation of 1798 to his people runs¹⁰⁸ "To the widow and children of every man who shall fall in the battle, a maintenance equal to a fourth of the share so accruing (to the soldier), and of the pay of the deceased martyr.

"The widows and children of men who merely die on service, one-quarter of a gold *fanam* daily (about two and a half rupees a month)."

Although perhaps these promises were not performed as the Sultan died the very next year, yet the foregoing details indicate that the provision for the wounded soldier and his family was a probable item of expenditure from the beginning of the Sultan's reign.

Another item involving greater expense was the provision of munitions, transport, and commissariat. An account of about 1790¹⁰⁹ gives the following figures:

Elephants	...	700
Camels	...	6,000
Horses	...	11,000
Bullocks and cows	...	4,00,000
	...	1,00,000
Sheep	...	6,00,000
Firelocks	...	3,00,000
Matchlocks	...	3,00,000
Swords	...	2,00,000
Cannon	...	2,000

These figures may be exaggerated, but they indicate the extent of the establishment. As regards bullocks and other means of transport, the Mysore army from the time of Hyder had been famous for the efficiency, excellence and number of its draught cattle.¹¹⁰ In this respect the Company's army was markedly inferior. In the war of 1790-92, though it employed fewer troops than Tipu did and employed no less than 32,000 bullocks, its transport service were so bad that Lord Cornwallis had actually to blow up his guns and ammunition when he retreated from Seringapatam in 1791. Writing in July 1798, Malcolm observes¹¹¹ that Tipu has "as many elephants, camels and draught and carriage cattle as he ever can require".

As for the stores and provisions they appear to have been equally huge. After the peace of 1784 the Sultan is said to have stored Srirangapatnam with provisions for 100,000 persons for 12 months and likewise other forts according to their importance.¹¹² In 1791 "large magazines of military stores which had been amassed in those places



[Dharwar, etc.] at a vast expense fell into the hands of the captors".¹¹³ Likewise when Bangalore fell in the same year, "the quantity of stores of all sorts [was] prodigious, shot innumerable, and powder about 30,000 barrels".¹¹⁴ In 1799 on the fall of Srirangapatnam were found "in all 929 pieces of ordnance. . . . There were 424,000 shot, 520,000 pounds of gunpowder, and 99,000 muskets and carbines, etc. . . . Within the fort there were eleven large powder magazines; armouries for making and finishing small arms, 2 foundries for cannon; . . . 4 large arsenals; and 17 other storehouses containing other accoutrements, swords and other articles; besides many granaries abundantly stored with provisions of every kind".¹¹⁵ These extracts sufficiently indicate the vast stores accumulated by the Sultan since his accession in almost every fort. The expenses on them can be comprehended when it is remembered that when the Company had fewer forts to garrison in the Madras Presidency and that too probably not on so large a scale as Tipu, it is said to have cost the Company about 3 lakhs of *pagodas* per annum; "It is also to be observed that during the late war [i.e., of 1784] little cash was expended on making up stores. During the present war [i.e., of 1790-92] nearly four lacs of *pagodas* have been expended on the making up of stores [this was in July 1791]. If the war was therefore to cease our arsenals would require very little recruiting. I affirm as a fact that exclusive of powder 25,000 *pagodas* annually will keep up the supply of stores made in this country".¹¹⁶ This passage is very suggestive. The Company had a smaller army than Tipu and was only one of the three powers waging war against Mysore. Moreover it was not preparing for war with as much zeal as Tipu. Being the victor in 1792, a vast sum of stores fell into its hands as well as those of its allies, and that vast quantity the Sultan lost and had to make up. Both before 1790¹¹⁷ and after¹¹⁸ Tipu is said to have made vast preparations for war. Considering all these, it appears reasonable to assume that Tipu spent at least at the rate of one or two lakhs of *pagodas* on providing stores.

There is another item of expenditure. So far no provision has been made in my estimate for the expenses of replacing or paying for the horses killed in war. The State had to replace the stable horses killed, and pay compensation for the *silladar* horses. In fact, it appears to have been a condition of service that "if a horse belonging to the irregular cavalry is killed on service, the circular [is] to pay a stated price;"¹¹⁹ and the price is said to have been 250 rupees per horse. In 1791 vast numbers of Mysore horses and cattle died for want of forage

when the allies over-ran the country,¹²⁰ and also because of the great inclemency of the weather.¹²¹ These expenses, coupled with the expenditure on the purchase of horses when the number of the cavalry was increased, must be taken into consideration.

There is one more branch of defence which requires consideration, viz., the fleet. One of the Sultan's letters of 1786¹²² is addressed to the superintendent of the fleet, and orders are issued to get the vessels coppered. Commenting on this letter, Kirkpatrick observes¹²³ "I am ignorant of the amount as well as of the nature of the Sultan's naval force at this period. If we are to judge by the designation (armada) which he has thought proper to apply to it, we might be led to conclude that it was of considerable strength. But no inference can be safely drawn from so slight a circumstance while, on the other hand, there is more than one reason for believing that this marine must have been very insignificant at the time referred to. In the first place, it is pretty certain that Hyder Ali bestowed only a little attention on this object; and it is equally clear that his successor had not hitherto had either time or means to do much in pursuit of it. Besides nothing was either known or heard of his armada during the war which ended in the partition treaty of 1792; and though after that event, he applied himself seriously to the formation of a respectable navy, he had happily not been enabled to effectuate his purpose, before his restless and impatient spirit plunged him into another premature war; in the short course of which as little was heard of his navy as during that which preceded it."

These observations are perhaps to a great extent true. Before 1792 the fleet is said to have been considered mainly as a protection against pirates.¹²⁴ According to a contemporary,¹²⁵ "the Sultan is supposed not to possess above 8 or 10 vessels, which are chiefly employed in transporting pilgrims to and from Mecca". But it is probable that even before 1792 Tipu had commenced to build men of war. Dirom¹²⁶ remarks that in October 1791 in the "Fortified Island" i.e., Honavar was found complete material for shipbuilding, and a ship of sixty guns was almost complete when it was scuttled and sunk at the beginning of the war.¹²⁷ Tipu's father, Hyder Ali, appears to have been keener on a navy. As early as 1763 he had built vessels in the East India Company's marine yards at Honavar¹²⁸ and in 1780 his vessels were treated as enemies by the company.¹²⁹ In 1768 he is said to have had "a large fleet which we [the Company] entirely destroyed in the year 1768" "which, however, he was going to reestablish".¹³⁰

After the defeat of 1793 the Mysore sovereign turned his thoughts seriously to build up a navy. The marine department appears to have been placed in charge of the Board of Commerce till 1796.¹²¹ Perhaps in September of that year¹²² was established a new admiralty department, and a new code of regulations was issued.¹²³

The chief officers of the admiralty were called *mir yumms* and were ordinarily resident at the capital, although some of them were stationed at the principal ports and dockyards. Next to them in rank were *mir bhurs* or admirals serving afloat, two of them being assigned to a squadron of four men of war. Forty ships were immediately ordered to be constructed so much so that the Sultan says in his *Ordinance* they were thereby consigned to the care of the *mir yumms*.

The ships were divided into three *kacheris* or departments, namely those of Jumulabad, Wajidabad and Majidabad. The three departments were to consist of 12, 14 and 14 ships respectively. Twenty of these ships were to be line of battle and twenty large frigates.

The ships were divided into 10 squadrons or *fouz* of four ships each, and each squadron had two admirals (*mir bhurs*) who were paid 150 rupees a month including allowance. Ten more admirals were with the Sultan to receive instructions, and were paid according to their status. So did the pay of their superiors, the *mir yumms*, differ according to their rank.

Every ship of the line had 346 men of all denominations. There were four *sirdars* or officers, corresponding to the captain and the three lieutenants in a modern man of war. Of the crew the combatants consisting of musketeers and gunners were placed under two different *tipdars*. A tip of musketeers was divided into four *yuz*, while the gunners were divided into two *yuz* of 39 men each. There were also 2 gangs of *jowks* of 61 seamen, besides 10 carpenters and smiths and 7 officers of staff.

Each of the 20 frigates comprised 180 men, which included a tip of 63 musketeers, a *yuz* of 28 gunners and a gang of 71 seamen, and 8 miscellaneous officers.

Besides, twelve small vessels called *nags* in the nature of transport ships were also to be constructed. A great obstacle to the development of a navy was the want of a good harbour. Mangalore, the chief Mysore port, was too shallow.¹²⁴ Speaking of Hyder Ali's days, a British contemporary records: "His chief place on the Malabar coast is Mangalore which is a very fine port or basin but has not water enough at the entrance for large ships".¹²⁵

MILITARY EXPENDITURE

The rank and file of the navy were paid salaries, while the officers received, in addition, an allowance calculated upon the number of men serving under each officer. This allowance operated as a stimulus to the officers to keep their corps as complete as possible. When afloat both men and officers were given rations also.

The expenses in the nature of pay and allowances were:

For each battleship	...	4,415
For each frigate	...	2,425

The total expenses on this score for 20 battleships and twenty frigates amounted monthly to Rs. 1,36,800 and annually to Rs. 16,40,000.

In addition there was expenditure on dock-yards in Jumulabad, Wajidabad and Majidabad, and this involved Rs. 44,280 per annum, bringing the total expenses to about 16½ lakhs of rupees.

But how far these proposals were carried out is uncertain. In his letter to Tipu, dated 4th March 1798,¹²¹ Admiral Sercey, the commander of the French Naval forces in the Indian seas, refers to the dispatch of naval officers to help the Sultan in building his fleet. Likewise General Malartiqui mentions in a letter to the Sultan, dated 7th March 1798,¹²² the pay of the naval and military officers he sent to Mysore.

It is, therefore, likely that a considerable sum of money was being expended on this branch of defence.

Although it is not possible to conjecture the expenditure on all the foregoing items, yet they must be taken into account while considering the military expenditure of Mysore.

REFERENCES

Note: Published earlier in the *Half-Yearly Journal of the University* Vol. VII, No. 1.

¹ Campbell's *Defence of Mangalore* (1784), p. 6.

² *Ibid.*, also *Home Miscellaneous*, Vol. 248, p. 44.

³ Eyre Coote to President at Fort St George, 6th July, 1781. (Porrett, *Selections, Maratha Series*, Vol. III, p. 792.) Another contemporary estimate of Hyder's army states: 'Upon taking account of his military force, it was found to consist of 12,000 stable horse, 2,000 silladar horse, 30,000 sepoyas, 12,000 matchlock peons, 5,000 *commatties* or pioneers with abundance of artillery, etc'. (*Mackenzie Manuscripts*, XLI, p. 323)

⁴ This account is based on the *Futuhul Mujahideen*, extracts from which are given in Kirkpatrick's *Select Letters of Tippoo Sultan*, appendix (i); and on the account of one of Tipu's officers given in 1790. *Home Miscellaneous*, Vol. 251, pp. 300 and ff. This account is 'taken from the information of Mahmood

Khousbro who left Tippoo near Dindigul in May, 1788', and is dated Madras, 1st December.

Lord Macartney in his letter to the Secret Committee of the Court of Directors dated 30th January, 1788, refers to this reorganization. Paras 12 and ff. *Home Miscellaneous*, Vol. 247, pp. 378 and ff.

Munro in a letter to his father dated 17th January, 1790, refers to Tipu's scheme of reorganization. (G. R. Gleig, *Life of Sir Thomas Munro*, Vol. 1, p. 85.)

¹ Tipu's letters dated 5th and 9th May, 1785 (Kirkpatrick, *op. cit.*, pp. 57 and 298, Nos. XLII and CCLXX) indicate the *risala* to be a part of a *hushum*. The strength of a *risala* varied from 500 to 1000. *Ibid.*, pp. 59-60.

² Tipu to Burhanuddeen, 5th May, 1785 (Kirkpatrick, *op. cit.*, p. 56, No. XLI) indicates *jomk* as a subdivision of a *risala*.

³ According to the account of Tipu's officer the *jomk* consisted of 125 men. (*Home Miscellaneous*, Vol. 251, p. 304.)

⁴ Letter No. CCCXCIX, dated 19th November, 1786. (Kirkpatrick, *op. cit.*, p. 446.)

⁵ Wilks, *History of Mysore*, Vol. II, p. 140.

¹⁰ *Home Miscellaneous*, Vol. 248, p. 425. This account contains detailed statements of the number of *hushums* with the names of the fouzders and subedars, stationed in various parts of Malabar. Some of the particulars about the cantonments and the number of troops are corroborated by a letter from John Holland to Lord Cornwallis of the 5th August, 1789 (*Idem.*, p. 405.)

¹⁰⁰ Read to Campbell, 30th January, 1789. (*Mackenzie Mss.*, XLVI, p. 78.)

¹¹ John Holland, Fort St George, to Lord Cornwallis, 5th August, 1789 (*Home Miscellaneous*, Vol. 248, p. 405.) See also Powney to the Governor in Council, Fort St George, 23rd July 1789. (*Idem.*, p. 435.)

For a similar statement vide 'A short account of the several powers bordering ours and the vazier's dominions'. (*Bri. Mus. Add.*, 29210, folio 93.) Though this document is undated, the references place it in 1787-88, when Nana Phadnavis was the Minister and Madhava Rao Narsin, the Peshva.

¹² Kirkpatrick, *op. cit.*, appendix pp. xcvi and xcix: The Sultan's regulations of 1783 gave the strength at 1392 (*Ibid.*, p. xcvi) while according to *Futuhul Mujahideen*, it was 2928.

¹⁰⁰ Read to Campbell, *op. cit.*

¹² Powney to the Governor-General, 4th January, 1790. (*Home Miscellaneous*, Vol. 248, p. 435.)

¹⁰⁰ Read's *Abstract*. (*Mackenzie Mss.*, XLVI, pp. 130-31.)

¹⁰⁰ "The word, *peon*, although apparently borrowed from Portuguese language, is employed by Europeans in India, as a translation of a term for which, perhaps, no single word can be found in any of the languages of Europe: viz., an armed retainer serving on foot in any department of the government, whether of the revenue, the police or the military establishment". (Wilks, *History of Mysore*, Vol. I, p. 23.)

¹² *Home Miscellaneous*, Vol. 258, pp. 300-303. This account is "taken from the information of Mahomed Khousbro who left Tipu near Dindigul in May, 1788".

¹² Of these the officer says that "there are not above 3,000 of the hired horse that can be called good cavalry—the rest are more of the plundering kind". This suggests that 3,000 were *hilladar* horse and 9,000 predatory.

¹³ Memorandum of Tipu's military force, etc., December, 1793. (*Bri. Mus. Add.*, Vol. 13659, folios 79-85.)

¹⁴ Letter to his father dated 17th January, 1780. (*Gleig, op. cit.*, Vol. 1, p. 85.)

¹⁵ *Mackenzie Mss.*, p. 133.

¹⁶ *Home Miscellaneous*, Vol. 251, p. 302.

¹⁷ Munro to General Wellesley, 16th December, 1803. (*Gleig, op. cit.*, p. 181.)

¹⁸ Kirkpatrick, *op. cit.*, appendix L.

¹⁹ *Ibid.*, p. xcii.

²⁰ A slightly different account is found in the Memorandum of 1793. The number of N.C.C.'s and privates in a *kushur* is given as 1,296, each *junk* having 84 fighting men and officers. But the differences are too insignificant to be considered.

²¹ Memorandum of December, 1793. (*Bri. Mus. Add.*, Vol. 13659, folio 83.)

²² *Ibid.*, folio 80.

²³ *Ibid.*

²⁴ *Ibid.*

²⁵ *Bri. Mus. Add.*, Vol. 13659, folio 84.

²⁶ Kirkpatrick, *op. cit.*, appendix p. cii. According to the Memorandum of December, 1793 (*Bri. Mus. Add.*, Vol. 13659, folio 79), "their number cannot easily be ascertained, but it is said there are 1,000 peons in Tipu's pay for every lac of *pagodas* of revenue which being estimated at 36 lakhs, it may be supposed there are 36,000 peons of this description". Under these circumstances Tipu's figures being more definite and smaller may perhaps be preferred.

²⁷ Bangalore and Hosur, for instance, were destroyed after the war by Tipu's own orders. (Malcolm's, *Abstract*, Martin's, *Despatches of Wellesley*, Vol. 1, p. 655). Also see Colin Mackenzie's *Journal of Observations on the march from Hyderabad to Seringapatam in 1798-99*. (*Bri. Mus. Add.*, Vol. 13531, folio 33.)

²⁸ Memorandum of December, 1793. (*Op. cit.*, folio 80.)

²⁹ The number is given at 7,000 in the Memorandum of December, 1793. (*Op. cit.*, folio 84.)

³⁰ Kirkpatrick, *op. cit.*, p. ciii.

³¹ *Ibid.*

³² It is not clear how on these facts Kirkpatrick gives the number as 6,000 (*Ibid.*)

³³ Memorandum of December, 1793. (*Op. cit.*, folio 84.)

³⁴ Extract from a letter from camp between Hosur and Raicotta dated 10th August, 1791. (*Home Miscellaneous*, folio 84.)

³⁵ These include 2,000 gunners.

³⁶ Wilks, *op. cit.*, Vol. II, p. 288. Beatson's *War with Tippoo Sultan*, p. 153. Stuart's *Catalogue of the Library of Tippoo Sultan*, Introduction, p. 76.

³⁷ *Ibid.*

³⁸ *Official Documents relative to the Negotiations carried on by Tippoo Sultan with the French Nation and other Foreign States*, p. 83, Article 6th (printed at Calcutta, 1799).

³⁹ "Only the principal differences between 1793 and June 1798 will be noted.

Macleod says in his *Computation of the Forces of the Sultan in June 1798*, (Forrest's *Selections, Maratha Series*, Vol. I, part III, p. 723), that Tipu changed the organisation of the army so frequently that "it is often difficult to comprehend them". This appears to be corroborated by Captain (later Sir John) Malcolm's *Abstract of Tipu's Forces*, dated 16th July, 1798, where the organisation of the army is given differently (Martin, *op. cit.*, Vol. 1, pp. 651-670.)

This reorganization of the Mysore troops may have been influenced by the reorganization of the Company's army about 1795-96. (Remarks on certain alterations in the equipment or custom of the army since 1790. Colin Mackenzie's *Journal of the March to Seringapatam*, *Bri. Mus. Add.*, Vol. 13663, folio 10.)

¹² Macleod's *Computation* (Forrest's *Selections, Maratha Series*, Vol. 1, Part III, p. 722).

¹³ *Ibid.*, p. 718.

¹⁴ *Ibid.*

¹⁵ *Ibid.*, p. 722.

¹⁶ *Ibid.*, p. 721.

¹⁷ *Ibid.*

¹⁸ *Ibid.*, p. 723.

¹⁹ Abstract of the present state of Tipu Sultan, dated 16th July, 1798, (Martin, *op. cit.*, Vol. 1, pp. 651-670.) Malcolm was Persian interpreter to the Madras Government at this time. His account of the organization and regulated strength of the Mysore army differs from that of Macleod referred to in the foregoing pages. Although the two accounts describe the Mysore army within about one month of each other, yet they need not be contradictory to each other, specially in view of what Macleod himself, besides many others, says of the frequent changes introduced by Tipu. The accounts have therefore been taken as supplementary to each other. The reliability of Malcolm's *Abstract* is explained by Malcolm himself: "I have made it a rule to assume no fact that is not minutely corroborated by two or more persons who were employed for the same purpose of obtaining intelligence, but who, from circumstances, must have been wholly unacquainted both with the person and occupation of each other". (*Ibid.*)

²⁰ *Ibid.*, p. 652. The number of pikemen is given in the *Abstract* as 15,000 which appears to be a mistake for 1,500 which is the number mentioned in the same and in view of the regulated number of pikemen being 2,000.

²¹ Memorandum in Lord Clive's letter to Lord Mornington, dated 28th November 1798 "based on the intelligence of a person of Seringapatam". (Martin, *op. cit.*, p. 362).

²² Beatson, *op. cit.*, appendix XXX.

Compare Kirkpatrick, *op. cit.*, appendix XCIV, footnote.

²³ The number of pioneers being unknown in 1793 and 1798, it has not been added up in the other years. In June 1798 the number of irregular foot being unknown, the figure for July 1798, when the other branches of the army were augmented, has been assumed.

²⁴ Kirkpatrick, *op. cit.*, p. 285, No. CCLX.

²⁵ Kirkpatrick says that he is not sure of the translation of the passage regarding the pay.

⁸⁴ Kirkpatrick, *op. cit.*, appendix L.

⁸⁵ *Ibid.*, p. 317, No. CCXV.

⁸⁶ *Ibid.*, p. 82, No. LXI.

⁸⁷ In 1798 when the general scale of pay was probably higher, the pioneers were paid 8 rupees a month.

⁸⁸ *Not pay.*

⁸⁹ The *Memorandum* of December 1790 (*op. cit.*) mentions two kinds of irregular horse, one of which was the *silladars* and the other where the State owned the horse and paid the rider 1/2 rupee per day for his pay and he maintenance of the horse. The latter was very probably the regular cavalry, and the pay is given as 15 rupees a month.

⁹⁰ *Ibid.* This is based on the statement that one kind of irregular horse was where the officer furnished the horse and rider for about 7/8 rupees a day. There appears to be little doubt that these were the *silladars*.

⁹¹ Kirkpatrick says (*op. cit.*, appendix p. xciii) that 30 rupees were the usual average pay of men riding their own horses.

⁹² Martin, *op. cit.*, 653, footnote.

⁹³ Forrest, *op. cit.*, p. 721.

⁹⁴ Francis Buchanan, *Journey from Madras through the Countries of Mysore, Canara and Mysore*, 1807, Vol. I, p. 129.

⁹⁵ According to Tipu's *Regulations* the expenses would be Rs 6,67,000 per mensem, the details being:

	Rs.
For four <i>hacheri</i>	5,43,513
For the fifth <i>hacheri</i>	74,379
French troops	24,537
Three extra tips	15,864
Pioneers, drivers, etc.	8,820
	<hr/> 6,67,113 <hr/>

The fifth *hacheri* was paid higher salary being the Sultan's favourite corps. As already pointed out the regulated strength and expenditure do not seem to have actually existed.

⁹⁶ Kirkpatrick, *op. cit.*, appendix p. cii, footnote 23. Kirkpatrick does not say if the garrison at the capital also was paid at 40 days a month; as he mentions it only with reference to the provincial garrison it is probable that they were paid for 30 days.

⁹⁷ *Ibid.*, appendix p. civ.

⁹⁸ *Ibid.*

⁹⁹ Kirkpatrick, *op. cit.*, No. CXIII.

¹⁰⁰ Tipu to Kamaruddin, letter dated 23rd June, 1786, *Ibid.*, No. LXX.

¹⁰¹ *Asiatic Annual Register*, 1798-9.

¹⁰² Malcolm's *Diary*, *Bri. Mus. Add.*, Vol. 13664, folios 31-33.

¹⁰³ R. Orme, *A History of the Military Transactions etc.*, Vol. I, p. 295 (London 1803).

¹⁰⁴ "Narrative of William Drake, formerly midshipman of the 'Hannibal' and other prisoners" (*Home Miscellaneous*, Vol. 250, pp. 182-83.)

⁷⁰⁰⁰ *Op. cit.*, I, pp. 415-16.

⁷⁰⁰¹ Kirkpatrick, *op. cit.*, No. CCCLIX, dated 19th September, 1786. Raja Ramachandar was Tipu's officer in charge of the Bangalore division.

⁷⁰⁰² Macleod's *Computation* (*op. cit.*).

⁷⁰⁰³ Wilks, *op. cit.*, Vol. II, p. 262. Wilks observes that when in 1792 the method of levying a portion of indemnity on the army was considered, it was calculated that the army received or ought to have received 10 monthly payments in the year. But it is more probable that, as the foregoing discussion indicates, the army was paid for 9 months only.

⁷⁰⁰⁴ *Op. cit.*

⁷⁰⁰⁵ Wilks, *op. cit.*, Vol. II, p. 288.

⁷⁰⁰⁶ *Marches of the British Armies in the Peninsula of India*, p. 110.

⁷⁰⁰⁷ Lieut. E. Moore's *Narrative of the Operations of Capt. Little's Detachment*, p. 208. Also see "Extract from a letter dated 10th August 1791 between Hoour and Rayakotta". (*Home Miscellaneous*, Vol. 271, pp. 28-29.)

⁷⁰⁰⁸ "Account of the action near Seringapatam on 15th May 1791" by General Richard Smith. (*Home Miscellaneous*, Vol. 271, p. 489.)

⁷⁰⁰⁹ Wilks, *op. cit.*, Vol. II, pp. 262-63. Tipu agreed to contribute 110 lakhs, the army 60 lakhs and the people 160 lakhs.

⁷⁰¹⁰ *Supra* page 47.

⁷⁰¹¹ *Op. cit.*, Vol. II, p. 262; also p. 288.

⁷⁰¹² *Ibid.*

⁷⁰¹³ Wilks does not definitely mention the date but the context indicates this

⁷⁰¹⁴ *Op. cit.*, Vol. II, p. 289.

⁷⁰¹⁵ Malcolm's *Abstract*. (Martin, *op. cit.*, Vol. I, pp. 655-656.)

⁷⁰¹⁶ *Ibid.*, p. 656. (*Op. cit.*, p. 652.)

⁷⁰¹⁷ Wilks, *op. cit.*, Vol. II, p. 288.

⁷⁰¹⁸ Malcolm's *Abstract*, (*Op. cit.*, p. 652.)

⁷⁰¹⁹ *Bri. Mus. Add.*, Vol. 13659, folio 84.

⁷⁰²⁰ *Idem.*, f. 80.

⁷⁰²¹ *Idem.*, f. 84.

⁷⁰²² Macleod's *Computation*. (Forrest, *op. cit.*, appendix C.)

⁷⁰²³ Wellesley to Stevenson, 4th October, 1803. (Gurwood's *Despatches of the Duke of Wellington*, Vol. II, p. 375.)

⁷⁰²⁴ *Bri. Mus. Add.*, Vol. 13659, folio 84.

⁷⁰²⁵ Wellesley to Kirkpatrick, 14th October, 1803. (Gurwood, *op. cit.*, Vol. II, p. 419.)

⁷⁰²⁶ Macleod's *Computation* (*op. cit.*), *Supra* p. 50.

⁷⁰²⁷ *Epigraphia Carnatica*, Vol. IV, part 2, Nanjangud 268.

⁷⁰²⁸ The following account is mainly based on Wilks, *op. cit.*, Vol. II, pp. 288-289.

⁷⁰²⁹ *Ibid.*

⁷⁰³⁰ *Ibid.*

⁷⁰³¹ Macleod's *Computation* (*op. cit.*).

⁷⁰³² *Letter to General Harris*, dated 22nd May, 1799.

⁷⁰³³ *Ibid.*

⁷⁰³⁴ Kirkpatrick, *op. cit.*, p. 132, No. CI.

¹²⁰ Tipu to Mir Zynul Rabidin, *Idem.*, p. 150, No. CXVII. Also Tipu's letters to Mirza Khan, 16th September, 1785 and to Fazi Ali Khan, 5th May, 1785. *Ibid.*, Nos. CXIX and CCLXIX.

¹²¹ *Idem.*, p. 150.

¹²² Wilks, *op. cit.*, Vol. II, p. 293.

¹²³ *Home Miscellaneous*, Vol. 251, p. 299.

¹²⁴ Compare Josiah Webbe's Memorandum for General Harris dated 6th July, 1798. (Martin, *op. cit.*, Vol. I, pp. 76-77.)

¹²⁵ *Ibid.*, p. 652.

¹²⁶ Charles Stuart's *Catalogue of the Library of Tipu Sultan*, Introduction, p. 52. Also *Asiatic Annual Register*, 1799. *Characters*, p. 3.

¹²⁷ Governor-General to the Court, 7th September, 1791. (*Home Miscellaneous*, Vol. 251, p. 49.)

¹²⁸ Letter supposed to be received from Mr Fordyce, dated 21st April, 1791. *Idem.*, p. 476. Also see J.H.'s letter to Rev. M. S. Hargrave dated camp near Nellore, 12th August, 1791. (*Idem.*, p. 527.)

¹²⁹ Beatson, *op. cit.*, p. 139. Also General Harris to the Governor-General, 22nd May, 1799.

¹³⁰ Letter from Madras dated 15th July, 1791. (*Home Miscellaneous*, Vol. 251, p. 19.)

¹³¹ Sir A. Campbell to Lord Cornwallis, 6th October, 1787. (*Idem.*, Vol. 248, p. 326.)

¹³² Governor-General to Henry Dundas, dated 7th June, 1799. (Martin, *op. cit.*, Vol. II, p. 40.)

¹³³ Malcolm's *Abstract*. (*Ibid.*, Vol. I, p. 653.)

¹³⁴ Private letter from Tallicherry, dated 25th July, 1791. (*Home Miscellaneous*, Vol. 251, p. 504.)

¹³⁵ Extract from letter dated camp between Hosur and Rayacotta, 10th August, 1791. (*Idem.*, p. 27.)

¹³⁶ Letter to Mir Ghulam Hussain, dated 24th September, 1786. (Kirkpatrick, *op. cit.*, p. 414, No. CCCLXXI.)

¹³⁷ *Ibid.*, p. 415.

¹³⁸ Wilks, *op. cit.*, Vol. II, p. 267.

¹³⁹ Martin, *op. cit.*, Vol. I, p. 7.

¹⁴⁰ *Cornwallis' Campaign*, p. 107.

¹⁴¹ This disproves the belief that all the ships of Hyder and his son were built in Mangalore. (*Manual of the Madras Presidency*, Vol. III, p. 467.)

¹⁴² *Public Dept. Diary*, Nos. 40 and 41 (C.B.S. No. 90). Also see the diary of 1766. *Idem.*, Nos. 46 and 47.

¹⁴³ *Secret and Political Diary*, Vol. 23 of 1780. (*Ibid.*, 94.)

¹⁴⁴ 'Observations of the nature of the Company's concerns on the other side of India', Circa 1772-73 (*British Museum Additional Mss.*, folio 78.)

¹⁴⁵ Kirkpatrick, *op. cit.*, appendix p. LXXVIII.

¹⁴⁶ Macleod believes that the Marine Department was formed in May 1797. (Forrest, *op. cit.*, p. 723.)

¹⁴⁷ The following account is mainly based on Tipu's marine regulations as given in Kirkpatrick, *op. cit.*, appendix pp. LXXVII-XCII.

¹²⁰ Vide *Manual of the Madras Presidency*, Vol. II, p. 147. (Also *Valentia's Travels*, Vol. I, p. 455.)

¹²⁰⁰ "Observations etc". (*British Museum Additional*, op. cit., folio 83).

¹²¹ *Official Documents relating to the Negotiations carried on by Tipu Sultan with the French Nation, etc.*, p. 103.

¹²² *Ibid.*, p. 116.

CHAPTER IV

FINANCIAL ADMINISTRATION

In the earlier half of his reign Tipu's attention appears to have been directed not only to the increase of the revenue of the State but also to the prosperity of his kingdom. The revenue administration was, in the words of one of the Sultan's contemporaries,¹ "at no time under so vigorous an administration as it was in the early part of the reign of Tippoo Sultan". The truth of this remark is indicated by his revenue regulations, attitude towards the existing arrangements and practices in his dominions and his own personal industry and attention to administration, although the Sultan's great religious zeal, obstinacy and vanity led him early in his reign and more prominently towards the end of the first decade of his rule to introduce changes detrimental to his own interests.

"The well-regulated, vigorous government of Haider", remarked a British officer in 1791,² "has become under his son more systematical and more strong". Mysore was regarded³ as "the most simple and despotic monarchy in the world in which every department, civil and military, possesses the regularity and system communicated to it by the genius of Hyder and in which all pretensions derived from high birth were discouraged; . . . and almost every employment of trust and consequence conferred on men raised from obscurity gives to the government a vigour hitherto unexampled in India".

As soon as he assumed the reins of government, Tipu is stated⁴ to have confirmed all the old military and civil officials in their appointments and despatched *purwanas* or orders throughout the kingdom announcing his accession and directing all affairs to continue in their former course. As in former days the basis of administration was the *amildar* who was in charge of the *amildari* or *taluk*.⁵ The cities and towns were under a separate administration. Towns which yielded a revenue of 5,000 *pagodas*⁶ or more were in charge of an *amildar* assisted by a *scriishtadar*, an *amin* and a *musumdar*. Important cities like

Nagara and Srirangapatna appear to have been separate administrative units, each city having at least three diwans.⁷ It is uncertain whether these diwans looked after different departments or were officers of different grades.

The principal departments of government were six, namely, the military, revenue, commerce, marine, treasury and ordnance including garrisons and fortifications.⁸ The first four were of great importance and were administered by officers of high rank. These four officers were called respectively the *Mir Miran* or war minister, *Mir Asof* or superintendent of revenues, *Mir Yem* or minister of marine and *Mullick-u-Tujar* or minister for ordnance who looked after the other two departments also.⁹ Each department had also an advisory council of two to four members to help the minister who was the president.¹⁰ These departments appear to have been occasionally consulted by the Sultan on political questions also.¹¹

The principal finance minister in the earlier part of Tipu's rule was Mir Saduck,¹² but during the latter part Purniah, who was in charge of the military portfolio for a long time, took up the revenue department.¹³ Mir Saduck was mainly a civilian though in 1790 he appears to have led the Mysore Cavalry. He was first the *kotwal* or police officer of Doddaballapur and gradually rose in the Sultan's favour. He was very able,¹⁴ and had great influence with the Sultan¹⁵ but he appears to have been disloyal. In 1790-92 he is stated to have helped one Sidda Raj to escape from Mysore and later to have secretly plotted with the Rani of the deposed Hindu dynasty for the restoration of the former rulers.¹⁶ He had amassed great wealth, and at the time of the last Mysore War was planning to retire to a place of security.¹⁷ But during the short siege of Srirangapatna in 1799, he attempted to escape from the capital but was killed by a loyal soldier of Tipu.

The minister, whoever he was, had his headquarters at the capital though sometimes he accompanied the Sultan on tours of inspection. Following his father's example,¹⁸ Tipu was at the head of the revenue department as of all others. Even the most minute details were directed by him.¹⁹ "In his government," remarks a contemporary, "he is very strict and indefatigable in dictating the most minute orders himself". Delay and indifference in the collection of revenue or the preparation of accounts were reported to him and orders emanated from him.²⁰ The revenue and expenditure of the various taluks were submitted to him for inspection,²¹ and even such trivial and minute ques-

tions as the wages of a sweeper interested his mind.²² As Kirkpatrick observes in his *Select Letters of Tipu Sultan*,²³ "Several letters in this collection as the present one are dated at night—a circumstance that does not denote them to be of any urgency or particular importance (as one might be led to suppose) but merely shows the diligent application of the Sultan to business". These observations are confirmed by the Sultan himself. He writes,²⁴ "We, on the other hand, are occupied from morning to night with business. Whenever we have leisure we attend to the answering of his despatches".

Another indication of the wisdom of Tipu's rule in this period is his code of revenue regulations.²⁵ Probably a large part of the regulations existed in the days of Hyder and his predecessors. It is also doubtful when exactly the code as such was introduced. An original manuscript of the code was procured by the British in their Coimbatore campaign of the III Anglo-Mysore War and was translated into English and published in 1792.²⁶ The manuscript is dated 11th *Zabad Jaffree* of the Sultan's new era i.e., A.H. 1215 or A.D. 1788, and is addressed to "the *Amils* and *Serishtadars* of the second district of Waumloor, dependent on the Cutcheree of Awulpurn".²⁷ One of the Sultan's contemporaries remarks that Tipu, soon after his accession to the throne, formed these regulations in which he had increased not only the number but also the power of his officers.²⁸ Tipu himself writes in his *Memoirs*,²⁹ "Here (at the seat of the Sultanate or Srirangapatna) with a view to the (proper) arrangement of affairs, great and small, I framed various *hukumnamehs* (ordinances), and numerous other things; all in the very best manner, and comprehending institutes, civil and fiscal general as well as particular rules for war and peace (literally for the battle and the banquet) and regulations for the government of the people at large. They, moreover, treated of the (proper) mode of treating the noble and the ignoble (or the high and low), of taking (of levying) tribute from the subject, and of affording protection to the people. . . . In fine, they comprised numerous new inventions and fresh contrivances without measure." These arrangements are dated 1214 A.H. i.e., A.D. 1787.³⁰ But whether the innovations included the revenue code is not certain. These regulations are mentioned by Thomas Munro in 1790³¹ "regulations of late".³² It is, therefore, likely that the code was issued in 1787-88.

The rural parts of the kingdom were divided for administrative purposes into the village (*monza*), *hobli* (*simpi*) and taluk (*amil*). The village was in charge of the *patel* or headman and the taluk of

the *amildar*. The *patel* was nominated by the *amildar* and if unfit for his duties replaced. He and other village officers paid taxes like any other cultivator. If any of them secured gratuitous services and goods from the cultivators his property was confiscated and he was himself dismissed.

The *amildar* was generally a revenue farmer but he was strictly guided by government regulations. He was fined if he tried to make up losses in revenue by levying fines and undue exactions on the village. He was forbidden to get free supplies of goods and services. If any villagers fled from his village, as a result of the *amildar*'s actions, the officer was fined 20 pagodas if the ryot was rich and 10 if he was poor. Contingency material like paper, lamp oil, etc., for which the officials used to extract money from the farmers, was supplied by the State. No public servant could carry on private trade lest he might neglect his official duties or oppress the people. The *amildar* was paid $2\frac{1}{2}$ per cent i.e., $\frac{1}{4}$ *fanam* for every pagoda collected on the revenue collections; while the revenue police called *peons* were given uncultivated lands *in lieu* of pay and were given leave once a week for cultivating these lands.

Every year the *amildar* entered into an agreement (*convi*) with the ryots. Cultivation was encouraged in various ways. *Takavi* advances were given to farmers for purchasing ploughs or for the cultivation of lands at the rate of 3 or 4 pagodas per plough, and were to be repaid in one or two years. The agriculturist was protected against official oppression. Lands in ruined villages were given to the ryot for the first three years at very easy rates, and fallow lands in other villages at concession prices. The cultivation of sugarcane and government monopolies like sandal wood was specially encouraged. The officials were to send frequently reports on the condition of crops and the state of agriculture in general, and to make a detailed inspection of their area in the month of Zihuji. Population census was taken and land revenue surveyed annually. Accounts were scrutinised in the month of Ramzan. The revenue was generally collected in money except where collection in kind was the custom. Payment could be made in three instalments, and in gold, silver, brass or copper. Even arrears could be so paid. In order to prevent misappropriation by the officials, the *amildars* were ordered to send to the treasury the revenue immediately on receipt. New weights and measures were introduced. Private trade in precious metals was forbidden; banks and shops controlled by the department of commerce were established to deal in

gold and other goods, while government servants were encouraged by allowances and advances of capital to trade on behalf of the state.

It is doubtful to what extent the code was operative in practice. "There was always in the Ceded Districts long before they came into the possession of the Company," observes Munro,³³ "a field assessment or estimate of some kind or other. There was in every village a register of the land showing the rent of each field and its extent, either from actual measurement or estimate . . . Without such documents, though extremely imperfect, no *Puttut* settlement could possibly have been made". These records are also referred to as existing in 1791.³⁴ It is therefore probable that a large part of these regulations, if not the whole, must have been operative.

Even in 1784³⁵ much earlier than the formulation of the Revenue Code, a minute survey of the land was made and the revenue of the State increased by the augmentation of unduly low rents, the expulsion of *polygars*, and the resumption of *inam* lands. "In many districts the rise (increase in revenue) was the result naturally following several years of tranquillity and vigorous administration".³⁶ This increase does not appear to have been unreasonable. For example, the average annual collection of revenue in the Ceded Districts in 1750-60 was 19,70,000, which was much less than that of 1630 viz., 22,34,000.³⁷ The highest collection in any particular year was 19.58 lakhs of pagodas, in 1787. According to such an experienced British revenue officer as Munro, "a sum of 20,37,549 pagodas was the amount of what the land revenue of the Ceded Districts ought to be when completely restored".³⁸ Again in Kanara, the Company's assessment in 1800 was only 16 per cent lower than Tipu's collections in 1768-89.³⁹ The smallness of the difference will be clear from the fact that while in 1800 the province had just been annexed by the Company after a war, in 1768-89 it had peace for several years. Thus, whatever the defects in the administration during this period, it certainly was not the excessive sum raised.⁴⁰

When there was indifference or delay in the collection of revenue Tipu ordered speedy recovery and punishment of the culprits. He repeatedly directed his officers "to promote the interests of the Sircar, the prosperity of your taluk, and the increase of its revenue", to be considerate but strict to the revenue farmers in their areas and to enforce collection by placing bailiffs when the revenue was overdue.⁴¹ He even ordered corporal punishment when the subordinates were remiss in their duties.⁴² Sometimes horsemen were sent to collect

dues.⁴³ Tipu's close scrutiny into the revenue collection and expenditure must have tended, as Kirkpatrick puts it,⁴⁴ "in some degree to secure the fidelity and diligence of those whom he employed".

But even in this period, signs of future decay and disorder were showing themselves. As a contemporary wrote in 1789,⁴⁵ "Surmounting all but religious prejudices and disposing all but useful precedents [*sic.* precedents], he follows only the scope of his genius in whatever he thinks will tend to his aggrandisement and the splendour of a monarch". Even in the Revenue Code, wise as it was, Tipu exhibited his communal tendencies. Mussulmans were exempted from paying the house-tax and taxes on grain and other goods meant for their personal use and not for trade.⁴⁶ Christians were seized and deported to the capital, and their property confiscated.⁴⁷ Converts to Islam were given concessions such as exemption from taxes.⁴⁸ Special attention was given to the education of Muslim children.⁴⁹

Another evil which later assumed huge proportions was the appointment of inexperienced people as officers and the lenience with which he sometimes treated them. In 1785⁵⁰ he ordered his Diwan of Bangalore not to take rigid measures to recover the balance due from Mir Futah Ali, the talukdar of Chikkaballapur, but to realise it gradually as the officer "has never before exercised the functions of that office, and as he is, moreover, a stranger and inexperienced in business". As Kirkpatrick remarks⁵¹ this "necessarily brings in question the prudence of the Sultan, whom we see placing men in trust, to which he knew them to be unequal."

Another drawback in administration was the very low remuneration paid to the officials. The Sultan himself quotes a letter from one of his officers and says,⁵² "You represent that sensible (*i.e.* duly qualified) *Turudars* (*i.e.* a petty official employed in the collection of land revenue) are not to be procured at the monthly wages of one *pagoda* and that proper and careful execution of the public service cannot be expected from men receiving only a *pagoda* a month," although after this protest, the officer in this instance was empowered to fix higher wages. Even the higher officials were not generously paid. "The pay of the civil establishment," observes a contemporary,⁵³ "is very inconsiderable varying from 100 to 1,000 rupees per month each." Further, even these not too generous salaries were irregularly paid. "A bill of exchange for 1,000 rupees," writes Tipu to two of his officers,⁵⁴ "is sent herewith. Out of the amount when realised, you are to take for yourselves 16 months' arrears of wages at 30 rupees

a month making 480 rupees and 12 month's wages at the same rate in advance being 360 rupees or together 840 rupees."

But in spite of these defects, Tipu's administration was better and his people happier than those in many of the contemporary States. Of Hyderabad an eye-witness wrote in 1786,⁵³ "From the weakness of the government and depravity of the people, it is difficult to ascertain any matter of right in the *Sanhatis* country if it relates to the revenue department. Every man in office thinks he has a legal claim to whatever he can plunder the Sircar or extort from individuals." But of the Mysore kingdom of about 1790-92, a British military officer records:⁵⁴ "We will now consider Tippoo, not as a general or a statesman, but as the guardian of his people. When a person travelling through a strange country finds it well cultivated, populous with industrious inhabitants, cities newly founded, commerce extending, towns increasing, and everything flourishing so as to indicate happiness, he will naturally conclude it to be under a form of government congenial to the minds of the people—This is a picture of Tippoo's country and our conclusion respecting its government."

After the war of 1790-92 Tipu endeavoured by every reasonable means in his power to regain what he had lost. During the first two or three years he is stated to have devoted himself wholly to domestic arrangements and to the encouragement of the cultivation of his country. But until his death in 1799, changes in administration were frequent and the whole machinery was in a state of flux. "Tippu has varied," observes a contemporary,⁵⁵ "in many points at different periods from the mode of management which was prescribed in a code of revenue regulations which was translated into English and published in Calcutta in 1792."

The treaty of 1792 left Tipu with five huge provinces divided into 171 taluks or *paraganas*.⁵⁶ These provinces differed in size, revenue and importance. Thus the province of Srirangapatna, for example, comprised 102 taluks whereas Sira had only 5.⁵⁷ The former yielded a revenue of more than 17 lakhs of *Kanerasi pagodas* and the latter only two lakhs. Such a state necessarily led to reorganisation. So by about 1796⁵⁸ the country was divided into 37 *assofies* which formed the basis of administration. These districts were divided into 1024 *amildari* taluks or *tukries*, each *assofy* having a more even number of taluks than before 1792. Some comprised as few as 19 taluks and others as many as 46, but the majority had between 20 and 30 taluks each.⁵⁹ The assessed revenue also was more even. The majority of

the districts were expected to yield about two lakhs of *pagodas*, though the extremes varied from 74,000 to 340,000 *pagodas*.⁶² In this respect the Sultan probably anticipated the dictum laid down by Munro in 1805 that collectorates ought not to be regulated by revenue alone, but extent of territory, population and the disposition of the inhabitants must also be taken into account.⁶³ Each *amildari* had an assessed revenue of about 8,000 *pagodas* and an actual collection of about 4,000.⁶⁴

The following was the establishment in each district:⁶⁵

I and II *asofs*, 2 *sherishtadars*, 2 clerks, 40 peons, 1 *shroff*, 1 *marshal*, 1 Persian *serishtadar* and some clerks to keep the account in Persian.

Each taluk⁶⁶ had the undermentioned establishment:

1 *amildar*, 1 *seristadar*, 3 clerks, 1 *torfdar* to each *toraf*, 6 *attavani* peons, 1 *gollar* to seal and keep money, 1 *shroff*, 1 Persian clerk.

New orders under the signature and seal of the Sultan were issued by the president of the *asof kacheri* or revenue department to the *asofs* who communicated them to the *amildars* and these, in their turn, sent the orders to the *tarafdars* with directions to have them notified throughout their jurisdiction.⁶⁷

Thus a territory of 62,335 square miles⁶⁸ was divided into 1,024 taluks, each of which comprised on an average about 60 square miles with a collected revenue of 4,000 *Kanterai pagodas* or 12,000 rupees as compared with the pre-Independence Mysore State where a taluk averaged 400 square miles in extent and yielded more than Rs. 50,000 as revenue.

It is possible that this minute system of division, characterised by one of Tipu's contemporaries⁶⁹ as "a new and capricious division of territory" was intended to ensure better attention to the conditions of the taluks and to the more energetic collection of revenue. As a result, however, of the consequences of this arrangement, which are described below, the size of the district (*asofdaries*) and taluks (*amildaris*) was by 1798 increased and their number as well as that of the revenue officials reduced. By 1798 no *asof* was appointed to an area that did not produce at least a lakh of *pagodas* and no *amildar* to a taluk that did not produce thirty thousand. In addition to the consequences described below, it is possible that these changes were the result of the notorious caprice of the Sultan, of which a contemporary observed:⁷⁰ "Every year, almost every month, presented a new change of system, and before it was at all comprehended, a fresh plan was introduced and as quickly abandoned."

Another important change introduced by Tipu was the type of officials chosen.⁷¹ The Hindus, particularly the Brahmans, had great administrative experience and had long dominated the revenue department. They had, however, not always used their position, knowledge and experience for public end, but had grown avaricious and corrupt and had shown "gross ingratitude to Hyder".⁷² Hyder very wisely checked them by the institution of spies and by heavy punishment. Instead of checking them by constant inspection into their conduct, by exemplary punishment when detected in peculation and by allowing them handsome salaries to raise them above temptation,⁷³ Tipu "entirely subverted the wise and economical system" established by his father.⁷⁴ He had great aversion to non-Muslims⁷⁵ and this feeling became stronger by the ungrateful attitude of the Brahman revenue officials. After 1792, therefore, he placed the faithful Muslims in most of the important offices like the *asofdaris* and *amilidaris*.⁷⁶ Of the diwans or provincial revenue heads in 1792 only one was a Hindu.⁷⁷ Of 65 *asofs* and deputy-*asofs* in 1797-98 not one was a non-Muslim and almost all the principal *mutasaddis* even were Muslims,⁷⁸ while of the 26 Mysore civil and military officers captured by the British in 1792 and demanded back by Tipu, six only were Hindus and even they were petty clerks.⁷⁹ The communalisation of offices in the *Khodadad Sirkar* began much earlier than 1792⁸⁰ but was intensified after the third Anglo-Mysore War. Although practised generally under all Mussulman and newly formed governments in order to have their own trusted men in important offices, this policy was, in the case of Mysore, probably accentuated by the employment of Muslims by the Nizam about 1789-90. Strangely the result both in Hyderabad and in Mysore was the same, viz., the diminution of revenue.⁸¹ As one of Tipu's contemporaries reports, "It is an ascertained fact that he (Tipu) has not collected so much from his country as his father, a circumstance which may be described to his chiefly employing Mussulman *asofs* and *amilidars* which Hyder seldom did."

The officials so appointed to posts requiring deep knowledge and great patience, writes a Muslim historian,⁸² could scarcely read and write. In the words of another contemporary of Tipu's,⁸³ the candidates "were seldom chosen for any other reason than their being Mohamedans". Even as early as 1785⁸⁴ Tipu refers to one of his *asofs* as "a stranger and inexperienced in business". Even these inexperienced men were not chosen with due deliberation. "He [Tipu] would promote," observes M. G. Sydenham in 1799,⁸⁵ "a *tipdar* [commander

of a hundred men) or a petty *amildar* to be a *Meer Meeran* [the highest military rank]; and raise a *risaldar* to the honours of a *Meer Asaf* [a member of the Board of Revenue] or a wretched *Killedar* on the monthly pay of ten *pagodas* to those of a *Meer Suddm* [superintendent general of forts].” The arbitrary selection of candidates is confirmed by Tipu's eldest son⁸⁸ and by the highly interesting but exaggerated description given by Major Wilks.⁸⁷

This policy was quite different from that followed either by the Company or by Hyder Ali. The Company attached great importance to a practical knowledge of revenue administration, and such experience was considered, in the words of the Court of Directors,⁸⁹ “an indispensable qualification for all the higher honours and emoluments of the service”. No doubt, cases of inexperienced revenue officials were also found under the Company's Government. Thus, in 1824, Thomas Munro wrote⁹⁰ that the Collector of Bellary had no experience in revenue details and had seen no district but Bellary with the result that agriculture and therefore revenue declined in his district. The Company generally confirmed the former officials but checked and controlled their conduct by other means.⁹⁰

Another change was the introduction of Persian as the medium of accounts in the revenue department. It was so far the practice in Mysore for the *terasfardars* to make out the revenue accounts in Kannada, fair copies of which were communicated to the *amildars* who had them translated into Marathi. Copies in both languages were kept under separate and independent officers meant as a reciprocal check. This practice prevailed under Hyder and probably in the early part of Tipu's rule. After 1792⁹¹ Tipu ordered the accounts to be submitted in Persian probably to help his Muslim officers and perhaps to Persianise Mysore. Thus, 3 sets of copies of accounts were kept.⁹² It is interesting to observe that while Persian was introduced into the *Dehkan* by the Moghul conquest,⁹³ it came into use in Mysore only towards the end of Tipu's rule. This change must have resulted in widening the gulf between the higher officials who were Muslims and their Hindu subordinates.

Further, Tipu made himself scarce to his subjects who, therefore, had nobody but the oppressor himself to approach.⁹⁴ Another change was in the abandonment of revenue spies. Hyder had instituted a minute system of espionage in that there were two Brahman *hircaras* in each taluk to hear all complaints and to report them to him direct.⁹⁵ Tipu abolished this institution so far as the revenue administration

was concerned⁹⁸ though he maintained them for other kinds of intelligence,⁹⁹ whereas prior to 1792 espionage appears to have been thorough and extensive.⁹⁶

Probably to counter-balance these changes, the Sultan introduced about 1793 what perhaps he considered a very effective check. At every Moharram festival, he administered to all his officials an oath of fidelity⁹⁹ just as William the Conqueror did in England. "Not only all the *amildars*, *astafs*, etc. were required to swear allegiance to the Sultan, a custom which then has been annual for five years past," writes Malcolm in 1798,¹⁰⁰ "but every soldier of the army, was directed to swear (in the form prescribed by the religion he professed) to be faithful to his standard."

"The Sultan's mistaken system of revenue collection," writes McLeod,¹⁰¹ "operated in a great degree towards reducing his receipts by his having increased the number of *amildarries* to ten times as had usually been the proportion under all former governments of the Mysore dominions." Reduction in revenue was not the only, though a very important, consequence, nor was it solely due to the changes introduced by Tipu. As another contemporary remarks,¹⁰² "Notwithstanding the severity and minuteness of the Sultan's regulation, no prince was ever so grossly imposed upon." The consequences to the State were two-fold, firstly loss of revenue, and secondly oppression of the people by the officers.

Neither the extent of the loss of revenue nor that of oppression of the people can be accurately known. Even in the earlier part of Tipu's rule when the revenue administration was more vigorous, the actual collections were considerably below the assessment.¹⁰³ In 1799, according to Munro,¹⁰⁴ the loss varied from 5 to 50 per cent "least near the capital and most in the remote provinces," and on an average, embezzlement amounted to 35 per cent. In another place, the same authority writes¹⁰⁵ that before the end of Tipu's reign, the collections credited to the treasury were 10 to 60 per cent short of the assessment. According to another contemporary,¹⁰⁶ during the latter part of the Sultan's regime not more than a fourth part of the nominal revenue entered the treasury. Thus in Hiriyur, for instance, "the rent paid to Tippoo did not amount to one half of the valuation, for, all parties united to defraud him each getting a share".

These estimates, rough as they are, commit one mistake; viz., comparing the actual collections credited to the government with the standard settlement of 1788-89 together with subsequent additions.

This standard settlement was, as Alexander Read observes,¹⁰⁷ "merely an ideal or maximum amount"; for, there appears to have been an annual settlement also which was smaller and which was really expected to be collected. "The *kamanee barrez*," writes Read,¹⁰⁸ "has little or no relation to the *hall hausel* or annual settlement. The former is one exaggerated account, the latter is the result of enquiry into the actual state of agriculture. Thus, for instance, in 1799 Read investigated the revenue of 15 districts retained by Tipu in 1792 and found that their assessment in 1788-89 was 23.2 lakhs of pagodas; in 1798-99, 31.1 lakhs including the increase made to recoup the indemnity paid by Mysore to the victors of the III Anglo-Mysore War; but the actual collection in 1798, were 14.99 lakhs whereas in 1788-89, when Tipu is regarded as having been most attentive to revenue administration,¹⁰⁹ it was only 6 per cent more than in 1798."¹¹⁰

The causes for the loss of revenue may be enumerated as follows:¹¹¹

1. Invasion, wars and rebellions in which Mysore was involved.
2. Changes and looseness in revenue administration.
3. Revenue farming.
4. Exaction of fines for trifling or pretended offences.
5. Exaction of presents for an endless succession of *asofs* and *amilgars*.
6. Exaction of *Nazarana* or presents for Government.
7. Interference with freedom of trade.
8. Over-assessment. The most important increases were the levy of a *nazarana* of 50 per cent of land revenue in 1792 which was, according to Munro,¹¹² realised but not credited to the treasury, and one of 37½ per cent in 1794-5.
9. Exaction of arbitrary and uncertain amount of different *kists* or instalments of revenue.
10. The collection of *kists* earlier than due resulting in the sale or mortgage of estates.
11. The levy of unduly high *kists* against landlords in order to force them to sell lands to those who had bribed the *amilgars*.
12. Gratuitous services required by the State.

The first of these was largely beyond the control of the State. Mysore was unfortunately the cockpit of Southern India and was particularly affected by the Mahratta incursions. The rebellions of the Coorgs were equally disastrous and the decline in Canara's prosperity was traced to them as well as to over-assessment.¹¹³

In the latter part of Tipu's rule vigilance, efficiency and honesty were absent in the administration. The officers appointed so arbitrarily by the Sultan and characterised by Col. Close¹¹⁴ as "dronish Musulmans" were not only ignorant and inexperienced but gave themselves up to pleasure neglecting their duties and employing and relying on the very people, the Brahmans, whom Tipu had dismissed from their places.¹¹⁵ Sore at their dismissal and conscious of their importance and of the helplessness of their superiors, the subordinates became more venal from being less responsible.¹¹⁶ In the words of Tipu's historian,¹¹⁷ they plundered all the taluks at their discretion giving half to the *asofs* while they retained the other half for their private use. "When, therefore, for the sake of his religion the Sultan withheld his hand from the duties of government and conquest and ceased to enquire into the actions and conduct of his agent and servants, everyone in his place did as he pleased, fearlessly and without restraint."¹¹⁸

Not only were the inferior officials venal, the *asofs* and the other higher officials also do not appear to have been honest. After a detailed investigation into conditions in Mysore, Read observed in 1799:¹¹⁹ "The highest rental is paid by the cultivators of the soil to the *patails* and *curmams* who are the village servants; they pay a part of that to the *amilgars* and *serishtadars* on the public account giving them part in bribes to receive fabricated accounts of their rents and permit their withholding the rest; these do the same bribing the *asofs* and the *asofs* used to bribe the diwans." Munro writes¹²⁰ that in 1796, the ryots in Kanara under Tipu received a nominal remission of 20 per cent of their assessment but the remitted amount was paid in 1796-99 as a bribe to the revenue officers.

Complicated as the revenue hierarchy and accounts were, inefficient and untrustworthy as the officers, and insufficient and useless as the checks, yet firmness and vigilance on the Sultan's part would have corrected matters. "It is the most difficult part of the collector's business," to quote again an experienced revenue official of the Company in 1794,¹²¹ "to discover these impositions [i.e. illegal extras] but in the present state of things, it is wholly impossible to prevent them. If he is vigilant, he may reduce them perhaps to five per cent; if he is remiss, they will soon rise to fifty." After 1792, Tipu's attention was so concentrated on avenging his recent defeat and establishing himself politically, that "his indifference to the peculations of his servants was unaccountable".¹²² His political and military preoccupations must have no doubt hindered him from closely following

the course of the revenue administration, but when he was acquainted with specific cases, he did not effectively punish the culprits.¹²³ Whether this attitude was due, as alleged by Buchanan,¹²⁴ to bigotry and consequent non-interference with the administration of his Mussulman officers or, as suggested above, to the diversion of his attention to other matters, makes no difference so far as the consequences are concerned. As a contrast to his son, Hyder "never failed to pursue to its source the history of an irregular demand and to recover it with additional fines from the extortion. . . . It frequently produced the dismissal of the offender; the certainty of investigation tended to restrain oppression".¹²⁵ Hyder did not spare even his own sons. "Tippoo", observes a contemporary of his father,¹²⁶ "remains in disgrace with his father for having interceded with him for the Zemindar of Chittledrug. Hyder's second son who had interceded with him for his brother, Tippoo, received two hundred lashes and was put into close confinement."

With all these defects, Tipu's Mysore, even in the second half of his rule, was better and happier than those of many of his neighbours. "The districts which were ceded to the Nizam in 1792 hastened more rapidly to decay than those which remained under the Sultan;—and his acquisitions of 1799 experienced the same fate though in a lesser degree, because they were not for so long a period exposed to the evils of his management".¹²⁷ In another report, Munro observes,¹²⁸ "The more wealthy farmers who found some protection under the Mysore Government were crushed under that of the Nizam." Even the Company's administration was not always better. The same authority thus writes of the civil administration of the Baramahal districts:¹²⁹ "The collector cannot expect that the country is to flourish when he himself has given the signal to plunder it. The numerous bands of revenue servants require no encouragement to exercise the trade which they have always followed; but they now (i.e., in 1795 under the Company) act without restraint, and are joined by the head farmers in stripping the unfortunate husbandmen of a great part of the produce of their labours. This is the system under the Nabobs, under Tippu, under the Company, and, I believe, under every government in India. The collectors and their deputies, not being paid, help themselves and by this means the country is often as much harassed in peace as in wars." Even thirty years later, these defects had not totally disappeared in some parts of the Company's India.¹³⁰ Such were the times and the type of administration that,

though in 1792, the Northern Sircars had been in the hands of the Company for over 30 years, little was known of the resources of these territories.¹²¹

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² Extract from letter dated Camp between Hosur and Ranikota, 10th August, 1791 (*Home Miscellaneous*, Vol. 251, p. 28); Munro to George Brown, 11th August, 1791 (*Gleig, Life of Sir Thomas Munro* Vol. III, p. 62); also letter from J.H. to Rev. M. Smith Hargrave, 19th September, 1791 (*Home Miscellaneous*, Vol. 251, p. 506).

³ Munro to his father, 17th January, 1790. (*Gleig, op. cit.*, Vol. I, p. 84.)

⁴ Life of Tipu Sultan from the Mahrattas (*Mackenzie Mss.* XLI, p. 323.) These Mss. collected by Colin Mackenzie are in London. References in this paper are to copies of some of these found in the Mysore University Library.

⁵ Tipu to Mah Mirza Khan, 16th September, 1785. (*Kirkpatrick, Select Letters*, No. CXIX.)

⁶ Equivalent to 15,000 rupees.

⁷ Tipu to Syed Mahomed Khan, 9th June, 1786. (*Kirkpatrick, op. cit.*, No. CCLXXXVIII.)

⁸ *Ibid.*, appendix XC.

⁹ *Official documents relative to the negotiations carried on by Tipu Sultan with the French nation and other foreign states* (Calcutta 1799), No. 2.

¹⁰ Forrest, *Selections, Mahratta Series*, p. 723. Also Webbe's Memorandum, 4th February, 1799. (*Bri. Mus. Add.*, 13665, f. 325.) Details are available with regard to three of these councils.

¹¹ e.g., Negotiations with the French in 1797 and affairs connected with the French adventurer, Ripand in 1798. (*Official Documents, op. cit.*)

¹² Forrest, *op. cit.*, appendix C.

¹³ Governor General to the Court of Directors, 3rd August, 1799, paras 31 and 40.

¹⁴ Malcolm's Abstract. (*Martin, Despatches of Wellesley*, Vol. I, p. 656.)

¹⁵ Memorandum of Information etc. (*Bri. Mus. Add. Mss.*, 13659, f. 124.)

¹⁶ Webbe's memorandum, 4th February, 1799. (*Idem*, 13665, ff. 283 and 324.)

¹⁷ *Ibid.*

¹⁸ Wilks' *History of Mysore*, Vol. II, p. 33.

¹⁹ Kirkpatrick, *op. cit.*, preface, pp. XVI-XVII.

²⁰ Tipu to Mirza Md. Ali, 19th February, 1785. (*Kirkpatrick, op. cit.*, No. I.)

²¹ Tipu to Md. Ushraff, 17th May, 1785 (*Ibid.*, No. XLVII); Tipu to Zynalabdin, 2nd June, 1785 (*Ibid.*, No. LI).

¹⁰ Tipu to Turbiyat Ali Khan and Raja Ramachandar, 27th February, 1785. (*Ibid.*, No. IV). Compare the incident quoted in Wilks, *op. cit.*, Vol. II, p. 273.

¹¹ P. 6.

¹² Tipu to Turbiyat Ali Khan, 2nd December, 1786 (Kirkpatrick, *op. cit.*, No. CCCCVIII). Compare Beatson: *War with Tipu Sultan*, p. 156.

¹³ *The Mysorean Revenue Regulations* translated by B. Crisp, 1792.

¹⁴ *Ibid.*

¹⁵ *Ibid.*

¹⁶ Charles Stuart, *Catalogue of the Library of Tipu Sultan*, Introduction, p. 73.

¹⁷ Kirkpatrick, *op. cit.*, p. 325.

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²⁰ Summary of intelligence collected from 22nd August, 1789 to 8th February, 1790. (*MacKenzie Mss.*, XLVI.)

²¹ Munro's minute, 24th April, 1824, para 3. (*Bri. Mus. Add. Mss.* 22079.)

²² Alexander Read's Report on Kolar District, 29th December, 1791. (*Baramahal Records*, Vol. I, p. 3.)

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²⁴ *Ibid.*

²⁵ *Ibid.*

²⁶ *Ibid.*

²⁷ Munro's Report on Kanara, December, 1800, para 8. (*Bri. Mus. Add. Mss.*, 13679.)

²⁸ Munro's Report on Hundi Anantapur, 12th August, 1801. (*Bri. Mus. Add.*, 13679.)

²⁹ Tipu to Chisty Yar Khan, 18th June, 1785. (Kirkpatrick, *op. cit.*, LXIII.)

³⁰ Tipu to Mirza Mohamed Ali, 17th February, 1785, (*Ibid.*, 1.)

³¹ Tipu to Mohamed Ushraff, 17th May, 1785 (*Ibid.*, XLVII); Same to Chisty Yar Khan (*op. cit.*)

³² *Ibid.*, p. 102.

³³ Read to Campbell, 30th January, 1789. (*MacKenzie Mss.*, XLVI.)

³⁴ Crisp, *op. cit.*, sec. 73.

³⁵ *Ibid.*, sec. 70.

³⁶ *Ibid.*, sec. 71.

³⁷ *Ibid.*, secs. 72-73.

³⁸ Tipu to Raja Ramachandar, 10th June, 1785. (Kirkpatrick, *op. cit.*, No. LVII.)

³⁹ *Op. cit.*, p. 79.

⁴⁰ Tipu to Chisty Yar Khan, 16th February, 1786. (*Ibid.*, No. CCXXXVII.)

⁴¹ Forrest, *op. cit.*, p. 724. Compare contemporary practice. (Munro to his father, 31st January, 1795, Gleig *op. cit.*, Vol. I, p. 156.)

⁴² Tipu to Moul Chand and Sajan Rao, 23rd June, 1783. (Kirkpatrick, *op. cit.*, No. LXXIII.)

¹⁰ Memorandum of a gentleman with Lt. Col. Campbell at Hyderabad, 1786. (*Mackenzie Mss.*, XLVI., p. 8.)

¹¹ E. Moore, *Of the War with Tipu Sultan*, 1794, pp. 201-2. For similar remarks see Dirom, *Narrative of the campaign in India which terminated the war with Tipu Sultan*, 1792, p. 24.

¹² Malcolm's Abstract. (Martin, *op. cit.*, p. 659.)

¹³ *Sasale* and *Talkad* were subdivided into two taluks each bringing the total to 173 as mentioned by Read. (Alexander Read to Gen. Harris, 17th June, 1799, para 5, *Bri. Mus. Add. Mss.*, 13667, f. 58.)

¹⁴ According to Ali Raza it was 5 lakhs but according to Read, 6 lakhs. (*Idem.*, 13662.)

¹⁵ Alexander Read to Gen. Harris, *op. cit.*, para 4 (*op. cit.*, f. 78). These *sanofies* are called *parganas* by some of Tipu's contemporaries (Kirmani, *History of the Reign of Tippoo Sultan*, p. 231), while in the older administrative classification i.e., before 1792, a *pargana* was a much smaller area. (Read, *op. cit.*)

¹⁶ *Ibid.*

¹⁷ Read's statement. (*Bri. Mus. Add. Mss.*, 13667, ff. 125 and ff.)

¹⁸ Minute dated 22nd May 1805. (*Idem.*, 13679, f. 98.)

¹⁹ Memoir on the civil administration, police, commercial and revenue management of the Ballaghat Karnatic (Colin Mackenzie's *Report on the Mysore Survey*, appendix III. *Bri. Mus. Add. Mss.*, 13680, ff. 58-59.) Mackenzie having perhaps the collections in mind mentions the *tukris* as of Rs 5000 each.

²⁰ Memoir on the Ballaghat Karnatic quoted above.

²¹ *Ibid.*

²² Kirmani, however, refers to town yielding 5000 pagodas as administered by an *amilidar*. (Kirmani, *op. cit.*, p. 231.)

²³ Read, *op. cit.*, Read quotes Rennell about the area.

²⁴ Memorial Explanatory to the Partition Treaty of Mysore, para 5.

²⁵ Beatson, *War with Tippoo Sultan*, p. 150.

²⁶ Malcolm's abstract. (Martin, *op. cit.*, I, p. 655.)

²⁷ *Buchanan*, *op. cit.*, Vol. I, pp. 70-71.

²⁸ *Ibid.*

²⁹ Memorial Explanatory of the Partition Treaty of Mysore, para 5.

³⁰ Kirmani, *op. cit.*, p. 231. Also Macleod to the Mysore Commissioners. (*Bri. Mus. Add. Mss.*, 13667, f. 102 ff.)

³¹ *Ibid.* Also Macleod to General Harris, 22nd May, 1799, (*M.M.D.L.T.*, p. 377); Malcolm's abstract *op. cit.*, Mornington to Dundas (Martin, *op. cit.* II p. 38) Memorial Explanatory of the Treaty of Mysore, para 5.

³² Papers given in by Govind Rao Bhagavant, 5th March, 1792. (*Bri. Mus. Add. Mss.*, Vol. 13662, appendix No. 21.)

³³ Macleod to Mysore Commissioners, *op. cit.*

³⁴ *Bri. Mus. Add. Mss.*, Vol. 13662, appendix 17. Of the 49 Principal officers killed or wounded between 6th March and 4th May 1799, not even one was a non-Muslim (Macleod's *Statement*, 14th June 1799, Beatson *op. cit.*, appendix XCIV-XCVI).

³⁵ *Supra* p. 68.

¹²¹ *Ibid.* Malcolm in his *Abstract* attributes the reduction in revenue in Mysore to the Muslim Officers. (Martin, *op. cit.*, Vol. I, p. 656.)

¹²² Kirmani, *op. cit.*, p. 231.

¹²³ Macleod to Harris, 22nd May, 1799, (*M.M.D.L.T.*, p. 377.)

¹²⁴ Tipu to Raja Ramachandar, 10th June, 1785. (Kirkpatrick, *op. cit.*, No. LVII.)

¹²⁵ 'Sketch of the character of the late Tippoo Sultan' enclosed in M. G. Sydenham's note, dated 30th June, 1799. (*Bri. Mus. Add.*, 13659, f. 122.)

¹²⁶ Marriott's 'Report of principal occurrences during the journey of the two elder sons of Tippoo Sultan from Seringapatam to Vellore', dated 22nd July, 1799. (*Idem.*, 13659 f. 112.)

¹²⁷ *Op. cit.*, p. 289.

¹²⁸ E. Wood to Fort St. George, 1st August, 1820, (*Bri. Mus. Add. Mus.*, 22076.)

¹²⁹ Minute, dated 20th April, 1824, *Idem.*, 22079, f. 101.

¹³⁰ General Harris's Proclamation (*Bri. Mus. Add.* 13667, f. 127).

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¹³¹ Memoir on the Ballaghat Karnatic, *op. cit.*, (*Bri. Mus. Add. Mus.*, Vol. 13680, f. 58-59.)

¹³² *Ibid.*

¹³³ *Ibid.*

¹³⁴ Buchanan, *op. cit.*, Vol. I, p. 71.

¹³⁵ *Ibid.*, Vol. II, p. 91.

¹³⁶ *Ibid.*

¹³⁷ *Anatic Annual Register*, 1798, characters p. 1.

¹³⁸ Kirkpatrick, *op. cit.*, p. 54. Also see Tipu's *Revenue Regulations*, No. 40, where these *hircaras* are stated to be in charge of supplying labour for government work.

¹³⁹ Forrest, *op. cit.*, Appendix C.P. 724. Also Kirmani, *op. cit.*, p. 231.

¹⁴⁰ Malcolm's *Abstract* (Martin, *op. cit.*, I, p. 65). Also Macleod to Harris, *op. cit.*

¹⁴¹ *Ibid.*

¹⁴² Bratton, *op. cit.*, appendix p. CLXX.

¹⁴³ Munro to the Board of Revenue, 31st May, 1800, (*Bri. Mus. Add.*, 13679.)

¹⁴⁴ Munro to his father, 10th February, 1799. (Gleig, *op. cit.*, III, p. 111.)

¹⁴⁵ Munro to the Board of Revenue, 31st May, 1800, para 21. (*Bri. Mus. Add.*, 13679.)

¹⁴⁶ Buchanan, *op. cit.*, III, p. 348.

¹⁴⁷ Read to General Harris, 17th June, 1799, para 7. (*Bri. Mus. Add. Mus.*, 13667, f. 79.)

¹⁴⁸ *Ibid.*

¹⁴⁹ Munro's Report on Hundi Anantapur, August, 1801, (*Ibid.*, f. 63.)

¹⁵⁰ Read to Harris, *op. cit.*, para 8.

¹⁵¹ Munro's Report on Canara, December, 1800, para 7. (*Bri. Mus. Add. Mus.*, 13679, f. 40.)

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- ¹¹² *Ibid.*, Also Munro to his father, 31st January, 1795, (Gleig, *op. cit.*, I, p. 156.)
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- ¹¹⁸ Benton, *op. cit.*, p. 150.
- ¹¹⁹ Buchanan, *op. cit.*, Vol. III, p. 347. Compare Tipu's astounding attitude quoted in Wilks, *op. cit.*, II, p. 273.
- ¹²⁰ Buchanan, *op. cit.*, Vol. I, p. 71.
- ¹²¹ Wilks, *op. cit.*, p. 399.
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- ¹²³ Munro's Report on the Ceded Districts, August, 1801. (*Bri. Mus. Add. Mss.*, 13679, f. 62.)
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- ¹²⁵ Munro to his father, 31st January, 1796. (Gleig, *op. cit.*, Vol. I.)
- ¹²⁶ Munro's letter, 25th March, 1823. (*Bri. Mus. Add. Mss.*, 22079.)
- ¹²⁷ Munro's Minute, 22nd May, 1805. (*Bri. Mus. Add. Mss.*, 13679, f. 76.)

CHAPTER V

OVERALL FINANCIAL POSITION, LAND REVENUE AND OTHER HEADS

A. Overall Financial Position

TIPU SULTAN succeeded to the rulership of Mysore in December 1782, and continued the war with the East India Company. This conflict, which ended in 1784, benefited neither party. Mysore only wasted enormous resources by prolonging it for full four years. In his letter to the King of France¹ Tipu admits that he "expended crores of money and sacrificed lakhs of my people" in this war. Although there is some exaggeration, yet when it is remembered that the mere pay of the troops in 1780 amounted annually to at least 55 lakhs² and that the conflict lasted for four years, the vast expenditure in the war becomes clear.

There were also other losses to the Mysore exchequer. During the war, Tipu appears to have advanced money for defraying the expenses of the French troops under Bussy Du Chemin and Souffrein.³ In August 1786 the French government offered to settle the accounts, but the Sultan declined the offer because he desired their friendship and not the money. The amount so foregone is not known.

The expenditure on the prisoners of war may be noted in passing. Although the prisoners were many, the prison fare seems to have been the barest minimum of subsistence: "The bare earth was everywhere their bed, without distinction of rank; a seer of rice or ragi, and a few small copper coins, capriciously varying in number without any assigned cause, was the general scale of allowance".⁴ There appears to have been little of medical help. Thus, the expenditure on jails as also the income from them, was probably small.

We may also note the cost of Coorg to Mysore. In his *Memoirs* Tipu writes in 1784:⁵ "This is about the seventh time that you (the Coorgs) have acted treasonably towards the Sircar and plundered our armies." In 1784 the Sultan subdued the rebels and placed their country under a Fojjdar, Meer Zynul Aibdeen, but the people rose

in revolt again and again. Until 1792 when the Company took the province under their protection, Coorg was a thorn in the side of the Sultan's government involving him once a year or two in costly expeditions to quell revolts.

Moreover, the vassals of Mysore were very irregular in paying tribute and large sums were always outstanding. In April 1786⁸ Tipu writes to the Nawab of Savanore that 8 lakhs of rupees were due from him. In another letter⁷ eleven lakhs of rupees are mentioned as the arrears to be paid from the Nawab of Karnool, of which sum four lakhs were written off by the Sultan.

In 1785 the Mahrattas and the Nizam invaded Mysore,⁸ with the result that, in Tipu's words:⁹ "You (the Mahrattas) have sent your army and laid waste the country to the amount of (many) lakhs of rupees." The loss is given in Tipu's *Memoirs*¹⁰ as 15 to 20 lakhs of rupees. In addition, a lot more had to be paid to appease them. The Sultan agreed to pay four years' tribute and *darbar* charges.¹¹ The exact amount is not known. Sir Charles Warre Malet, the Company's Resident at Poona, wrote on 5th May 1787 to the Governor-General¹² that the tribute was at the rate of 28 lakhs a year including the *darbar* charges, i.e., a total of 72 lakhs for four years. Major Wilks mentions the tribute as 22 lakhs on one page,¹³ and as 22 lakhs on another,¹⁴ and writes: "The annual sum was 22 lakhs of rupees tribute, and three lakhs of rupees *darbar* expenses, total 60 lakhs, from which a deduction was obtained of 15 lakhs in compensation for damages sustained by the war; of the remaining 45 lakhs, 30 were actually paid, and 15 were promised at the expiration of a year." Sir Charles Malet¹⁵ further records on 24th of March (? 1787) at the Mahratta camp that on the 26th of February Tipu sent money "which is thought to be no more than 15 lakhs," "the balance was to be discharged in six months." The Sultan himself mentions in his *Memoirs*¹⁶ that the sum paid was 22 lakhs of rupees. Commenting on one of Tipu's letters dated 4th January 1787 Kirkpatrick observes:¹⁷ "The treasure here mentioned was most probably designed for the Mahrattas and appears by a subsequent letter to have consisted of 3,88,971 *pagodas* of all sorts, and 72,000 Pondicherry rupees making together about 12 lakhs of rupees, which agrees pretty nearly with the sum stated by the Sultan himself as the amount he paid to the Mahrattas at the conclusion of peace." In view of Sir Charles' observation and Wilks' own estimate, 60 lakhs of rupees including the damages sustained may be accepted as the extraordinary expenditure in the year 1787.

However this was, two unpleasant trends were becoming marked. Both because of greater attention to war efforts and reduced efficiency in revenue administration, and shrinking area of the territories due to the defeat in the 1790-92 war, the financial resources of the State were getting smaller, but the expenditure did not show a relative shrinkage. The reduction in resources appears to have been particularly noteworthy.

It grew worse with years. Says an officer of Tipu in 1790:¹⁸ "Since Tippoo assumed the government, the revenues have diminished greatly, in consequence of his having adopted a different policy from his father. He removed from the *hamauldaries* (*amaldaries*) all the Brahmans and others of the Hindu cast, who were well-versed in country, business, and put Musslimen in their places. He forbade the sale of arrack and gunja throughout his dominions, which had produced a considerable revenue to the Sircar. He removed from the Biddinore and Soonda countries about 70,000 Christian inhabitants, who were the cultivators of the ground, by which the revenues of these countries sustained a great loss. The Biddinore country yielded to Hyder a net revenue of 18 lakhs of *pagodas* [? rupees];¹⁹ it has since fallen to ten lakhs. From these and other causes, arising from bad management, Tippoo's revenues have been greatly diminished, in so much that his net revenue did not exceed, after the foregoing deductions, the first year, one and a half crore, instead of two as in his father's time and every succeeding year only one crore. He has not thrown any money into the standing treasury since his government, and he has drawn from it 50 lakhs of *pagodas* [? rupees]."

It is, therefore, too much to assume that the kingdom produced the revenue of 522 lakhs of rupees which might have been expected under a stricter government with less scruples about the use of intoxicants. Even if the total revenue was 522 lakhs, the military expenses being 182 lakhs would be 35 per cent of the gross revenue, and this was in a kingdom which was always either actually at war or was at least preparing for it. According to the Sultan's officer quoted above, the expenses about 1790 stood as shown in Table ahead.²⁰

The war of 1790-92 told heavily on the finances of Tipu. First, the years, 1790-92, being those of war, and especially when parts of the country were in the hands of the enemy, naturally meant a diminished revenue as well as increased expenditure. Secondly, the prize money i.e., the plunder obtained by the main British army in 1792 is stated to have amounted to 93,584 pounds sterling, roughly 9½ lakhs of

<i>Item</i>	<i>Amount</i>	<i>Percentage of the gross revenue</i>
1. <i>Subsidy</i> (Civil expenses)	150 lakhs	25
2. Military	182 "	31
3. Arrears in collection	60 "	10
4. Surplus	200 "	34
Total	592 "	100

rupees;³¹ the Bombay army got a prize money of two lakhs of rupees,³²—in all 11½ lakhs. To this sum must be added the immensely greater plunder which the irresponsible hordes of the Mahrattas and the Nizam seized. Assuming that each of them secured the same amount as the Company's troops the total would be 34½ lakhs of rupees. More than all, there was the consequence of defeat. An indemnity of 330 lakhs was to be paid, while half the dominions was wrested.³³ Thus, the net loss from the war was at least 365 lakhs of rupees and an annual reduction in revenue by half.

There was, however, some consolation from the territories ceded to the Allies. These parts were generally outlying districts, often of vassals who irregularly paid their tributes. The government was saved from the worries and expenditure on the unsettled parts and in collecting tributes. For instance, about Calicut Tipu writes³⁴ that "during the 25 years that the country of Calicut belonged to this dynasty inasmuch as 20,000 troops were maintained for its occupation and the revenues never equalled their monthly pay; the balance to a large amount was uniformly discharged from the general treasury." This was the same case with Coorg, which rose in revolt about 10 times within the course of 25 years; while Nergund and other districts ceded to the Mahrattas were also a source of trouble to the State, and generally had large amounts of tributes outstanding.

How was the Sultan to pay the victors the indemnity by which the safety of the kingdom was purchased in 1792? The chiefs of the army and the heads of the departments were consulted and an arrangement was agreed upon. Charles Stuart,³⁵ a British contemporary of Tipu's, believed that the Sultan bore the burden only to the extent of 30 lakhs "out of moderation and generosity," and that "orders were issued

for three crores of rupees (Pounds Sterling 30,00,000) in addition to the usual taxes to be levied in regular proportions" from his subjects. This is not being fair to Tipu, and it is also improbable. The arrangement suggested by Major Wilks²⁸ appears more in accord with facts. Wilks holds that the Sultan was to contribute 110 lakhs, while the army had to pay a forced gift or *nazarana* of 60 lakhs. The remaining 160 lakhs were to be collected from the subjects all over the State.

As for the contribution of the army, according to Wilks, there were already in the year only ten monthly payments made to the troops, and now, they were reduced to seven. But in fact, there appears to have been only nine and not ten months payment to the army,²⁹ and so a deduction of two months' pay was made every year so that the *nazarana* of 60 lakhs was realised in about 2½ years. "For the remaining crore and sixty lakhs, the distribution was prepared by the heads of civil departments, who were most directly interested in lessening the weight to be borne by themselves, and it is notorious that it was not only lessened but entirely removed. The nominal contributions of each was fairly enough computed, and entered in the accounts as paid, but the amount was actually made up by an excess in the contributions of each district beyond the sum at which it was assessed in the books; and this corruption in the heads of departments in levying clandestinely the amount of their own contributions, made it necessary for them to connive at similar exactions in the local authorities down to the lowest runner of the most subordinate collector. It is generally believed that a sum far exceeding a crore and sixty lakhs was levied on the country; but in two years during which the payments to the confederates were protracted, one crore only was carried to the public account and a balance of nearly sixty lakhs remained as a charge against the country until the extinction of the dynasty. The *nazarana* or forced gift and the horrible tortures inflicted in levying it caused the most extensive secret emigrations of merchants and others into Baramahal, a country under the direct management of the Company's government; and as every new attempt to realise the balances afforded a cloak for further exactions, these emigrations continued, in various degrees, as long as the existence of this dynasty".³⁰

Some contemporary writers like Beatson and Wilks believe that, after the peace of 1793 when his resources were halved, the Sultan refused to reduce any part of his establishments, and continued his old establishments in their full pre-war strength. This incorrect belief is discussed in detail while dealing with military expenditure.³¹ We

need only note here that in the army alone the numbers were reduced by 50 per cent, while the expenses were cut down by 30 per cent. The financial disorders increased every year, not because there was no retrenchment, but because of the increasing looseness in revenue collection and financial administration.²⁰ There was still greater reduction in the strength of the forces by 1798, though the expenses on the pay of the troops increased $2\frac{1}{2}$ fold.

The years 1792 to 1799 were marked by various reforms and re-organisations, particularly in the military and commercial departments. The annual revenue after 1792 was, as noted already, only $118\frac{1}{4}$ lakhs of rupees, according to the schedule submitted by Tipu in 1792; but as the estimate is said to have been $2\frac{1}{5}$ times less than the actual yield,²¹ the real income would be about 260 lakhs of rupees. In 1798, according to Macleod,²² "his [Tipu's] net revenue is between 32 and 36 lakhs of *Star pagodas* after deducting the various items of district charges." It is not clear what these district charges are—whether they denote only the expenses of collection, as is very probable, or whether they included other expenses of civil administration also. Assuming that the former is the case, ten per cent may perhaps reasonably be assumed as the cost of collection i.e., the gross revenue would be not more than 40 lakhs of *Star pagodas* or 160 lakhs of rupees.

Further, Macleod states²³ that the embezzlement of revenue amounted to about 45 to 60 lakhs of rupees. Taking the latter figure, and adding it to the estimate of revenue, it would amount to 220 lakhs of rupees. In other words, even assuming the maximum amount of net revenue and the maximum of embezzlement referred to by Macleod, the nominal revenue would be 220 lakhs as against 260 lakhs which would be the sum according to Macleod's correction of Tipu's estimate of 1792. Two important considerations must be borne in mind. First, the 220 lakhs include the yield from the increase of $37\frac{1}{2}$ per cent in land assessment in 1796. Land revenue was the main source of income to the ancient and medieval States; but assuming that 50 per cent of the total income was from land, the increase of the assessment in 1796 would denote an increase of 19 per cent of the total income. In other words, before 1796, the revenues of Mysore were about a fifth less than in 1798 i.e. only 176 lakhs of rupees. Before 1796, the income was nominally 176 lakhs, of which deduction should be made for embezzlements. In 1798 the financial administration of Mysore had grown worse, and 60 lakhs of rupees were yearly lost. Granting that it was less, say only 40 lakhs, in 1792-96, the actual income of the State in

those four years was about 136 lakhs of rupees; and the estimate submitted by Tipu in 1792 was 118 lakhs (or 235 lakhs for the whole Kingdom). It will thus be seen that Tipu's estimate was not very much less than what he was perhaps actually receiving as revenue. No doubt he ought to have placed before the Allies what he should have got legally, viz., 176 lakhs. There can be little doubt that he had given false accounts to be the basis of the 1792 treaty.³⁴ But the statement of Macleod that the accounts were 2 1/5 times less than the actual yield cannot be accepted. Perhaps under a relatively able and honest administration like the Company's, the territories would have yielded the income; but certainly they did not yield to Tipu.

B. Land Revenue and Irrigation

In the year 1786 Tipu appears to have augmented the land assessment by an ingenious method, namely, by interfering with the value of money.³⁵ He fixed the exchange value of the royal *pagoda* at 12 *Kanteroy fanams* instead of 10. This currency was perhaps the one in which all dues to the State were paid. Therefore, when the value of the *pagoda* was raised, the ryots' payments increased, for, when the coin was originally worth 10 *fanams*, the cultivator paying one *pagoda* paid only 10 *fanams*; he had now to pay actually 12 *fanams* to remit the same amount of revenue.

By this device, there was an increase in revenue payment, for example, of six to seven thousand *pagodas* in the district of Doddaballapur. It is not certain if this means of getting more revenue was extended to the whole kingdom, but probably it was. This step was perhaps taken to recoup the expenses of the war of 1780-4. The result of the enhancement was that the cultivators, unable to bear the increase, fled away from their villages. When Tipu was informed of their flight, he queried:³⁶ "Where is the hardship or difficulty in a ryot (or renter, having) to pay an additional *fanam* or two upon his rent, which is the most that can fall upon the individual, when the tax (complained of) is divided among the whole?"

In the year 1788,³⁷ the Sultan issued a new code of revenue regulations to apply to "the second district of *Wamloor*, dependent on the Cutcherry of *Awulputun*." Before discussing the various regulations, two questions may be raised—whether the code applied only to *Wamloor*? and how far was it carried out in practice? Although the code is addressed to the officers of *Wamloor*, there is little reason to

believe that the regulations or some other similar to them, did not apply to the whole kingdom, for, there is nothing to show that *Wamloor* was in any way favoured by the Sultan more than other parts of the State. The answer to the second question is not equally easy. No doubt, the code was promulgated to be a practical one, but the looseness of the administration⁴² must have greatly hindered its operation. "His revenue regulations," wrote a contemporary, "which are certainly framed with great ability, and which seem well calculated to enrich both the prince and the people, were frustrated in their operation by his shifting and shallow policy".⁴³ It is, therefore, impossible to say how far they were fully operative.

The regulations deal mainly with land revenue, but they also treat of law, the calendar, religion and so on. I shall confine my attention to land revenue. An annual census⁴⁴ was taken of the condition—number, occupation, prosperity, etc.—of the people. "Every year the increase and diminution of agriculture and population is to be observed,"⁴⁵ runs one of the injunctions in the code. The detailed statements of the village officers were condensed and presented to the departmental head and by him to the Sultan. Likewise,⁴⁶ every year the *amilidar* and other officers had personally to go to every village, and take, in the presence of the cultivators, an account of the survey of the lands, the state of irrigation works, the number of *inams*, etc., and report to the department concerned.

The purpose of the survey was the encouragement and improvement of agriculture as well as the assessment of land revenue. Various means were employed to promote agriculture. Lands lying fallow for 10 years were given to cultivators revenue-free for the first year, at half the revenue to be paid in the second year, and fully in the third.⁴⁷ Barren land was given revenue-free for the first year, $\frac{1}{4}$ the revenue in the second, $\frac{1}{2}$ in the third, and full from the fourth. So also in the case of lands under the *hissa* or share system, in which half the produce belonged to the State. In some cases the assessment was reduced for a definite period.⁴⁸

Tuccavee (agricultural) loans were also given. The government officers were to persuade rich ryots to increase the number of ploughs, "and in order to enable the ryots, who are needy, to purchase ploughs and to cultivate the lands, he (the *amilidar*) shall give *tuccavee* at the rate of three or four *pagodas* for every plough taking security for the repayment: this *tuccavee* is to be collected from them again in one or two years".⁴⁹ Likewise, when the revenue from a *taluk*

fell short of expectations, the amildar had to procure new cultivators and help them with ploughs and loans and try to realise the deficiency in revenue.⁴⁶ The cultivation of sugarcane and various kinds of food and other crops was to be encouraged.⁴⁷

As in former days, there were two kinds of assessment. In *hissa* lands, half the produce belonged to the State as revenue. To guard against defraudation, the amildar was to see that the land was cultivated, and he was personally to take charge of the half due.⁴⁸ As regards the assessment in money, there were two methods of levying it—direct assessment and farming. The amildar himself was to visit every village and distribute the assessment among the ryots according to the produce.⁴⁹ The revenue was to be paid in three instalments of four months each, and whenever the collections, after deducting expenses of collection at $2\frac{1}{2}$ per cent,⁵⁰ were 5 per cent of the revenue, the amount was to be despatched to the headquarters. "At the commencement of the month of *Wansie* i.e., *Rhauderpu*, you are to adjust the accounts of the reyuts, and by the end of that month (i.e. 10th September) the whole of the revenue must be collected and paid to the government".⁵¹ Arrears due from rich persons were to be fully collected at once, while "from such as are poor," directed the Code, "you are to receive payment of instalments. Reyuts who have fled the country are to be encouraged to return, and the balances due from them are to be recovered by gentle means; and where balances are due from reyuts who are dead, you are to recover them from their *zindigee* (property) if they had any, and if not, you are to take a *mouchulka* (a written statement) from the *puteels* and reyuts of the village, and write them off in your accounts".⁵² If the flight of the cultivators was because of the oppression of the amildar, the officer was compelled to pay twenty pagodas for every plough of a rich ryot, and ten for that of every poor cultivator.⁵³ Gold, silver, copper and brass were valued at their current market prices and accepted in payment of land revenue.⁵⁴ Presents were given to the ryots at the time of revenue collection,⁵⁵ while government officers were strictly forbidden to take "extras" from the cultivators.⁵⁶

Where the revenue was farmed or contracted, the amildar had the discretion of awarding the contract. No government servant could be a farmer,⁵⁷ and no private person could farm out more than one village.⁵⁸ Measures were taken to protect ryots from being fleeced by the contractor. The amildar was responsible for any deficiency in revenue from a person to whom he had farmed the village.⁵⁹ A

convert to Islam, if a ryot, was exempted from paying half the assessment, and the whole of the house tax.⁶⁰ Lands were granted to Kazis and other Muslim religious officials and to mosques,⁶¹ while the *inam* lands granted to Hindu temples and to Brahmans were resumed.⁶²

This, in short, was the Sultan's attitude towards agriculture. There is no doubt that, *on the whole*, the regulation were enacted for the benefit of the people and the State, and would have greatly increased the prosperity of the country, if implemented honestly and faithfully. The mismanagement of the government⁶³ indicates that the good intentions of the Sultan were not carried out in practice.

In 1763 Hyder Ali, Tipu Sultan's father, enhanced the assessment in Bidnore. In 1792, when Tipu lost half his dominions and paid 330 lakhs, in addition to other losses and expenses, he attempted to make up the losses by doubling the land revenue in Bidnore; and the consequence seems to have been the opposite of what was expected, ending in the flight of the cultivators. This augmentation is not mentioned by Macleod,⁶⁴ one of the Sultan's British contemporaries, who observes that Tipu's *jummabundy* did not suffer any change between 1786 and 1796; but this omission to mention the increases, for example, in Doddaballapur and Bidnore is perhaps due to Macleod confining his attention to the districts ceded to the Company.

In 1795-96 there was another enhancement in assessment. The exact year of this increase is not clear. In one place⁶⁵ Macleod writes: "The Sultan raised his *jummabundy* in the year 1795, by adding about 19 lakhs of *Canterai pagodas* to his former *jumma*." In another letter,⁶⁶ the same authority dates the increase as 1796. It is improbable that there were two increases. As the army, which had been paid, from 1792 to about the end of 1795, only seven months in the year instead of twelve, in order to realise the war contribution, was to be paid henceforth 10 months in the year, an increase of the revenues of the State was necessary, and so a revision of land revenue was inevitable. We may, therefore, take the beginning of 1796 as the date of this enhancement in assessment.

This step was, according to Wilks,⁶⁷ the result of a compromise between Meer Saduck, a minister of Tipu, and the ryots, when the latter presented their complaints against arbitrary exactions by government officers. In lieu of further contributions the cultivators agreed to an increase of 30 per cent, plus another 7½ per cent in the place of two unpopular taxes—a duty on tobacco, and one on *shroffs* (money

changers).⁶⁴ Both these trades were government monopolies. The State had taken over the money changer's business from private bankers, and perhaps charged a tax for its services. "The last two articles (taxes) were absurdly added to the land rent, as well as the first, the whole amounting to $3\frac{3}{4}$ *fanams* on every ten *fanams*; so that by this increase every ten of the preceding *jummabundy* became $13\frac{3}{4}$ for the new *jummabundy* or 40 was raised to 55".⁶⁵

This enhancement did not apply to all lands; the lands under the *hissa* or *butai* system, whereunder the State shared the produce, seem to have been exempted from this increase. The revenue from this enhancement was in the districts ceded to the Company in 1799, 6,65,419 *kanteroi pagodas* i.e., 19,96,242 rupees. This territory was about a fourth part of the Mysore dominions after 1792. Therefore, the total revenue from the revision would be about 80 lakhs of rupees. Although this sum indicates the increase in land revenue, many items other than pure land tax were included under this head as in the total annual revenue of the State. It has been pointed out above that of the increase of $37\frac{1}{2}$ per cent, $7\frac{1}{2}$ per cent was added in the place of the taxes on tobacco and bankers, which were abolished. Therefore, strictly speaking the $7\frac{1}{2}$ per cent ought to come under those heads, although it was added to the assessment. The increase in pure land revenue would, thus, be only 30 per cent or 64 lakhs of rupees.

Another important consideration must be borne in mind. Even before the revision of 1796, the *jummabundy*, of which Macleod gives the figures, was the *total* revenue of the State including customs duties, tolls, transit duties, etc. As early as 1788⁶⁶ the Sultan says: "Formerly the customs were made a separate farm, but this is discontinued, and the customs are to be collected at each *mooza* throughout the district, and are to be included in the *jummabundy*." Thus, from 1788, if not earlier, the *jummabundy* contained items other than land revenue. The cultivators did not, all of them, pay the transit duties and other taxes, many of which were paid by traders, merchants and the like. The increase of $37\frac{1}{2}$ per cent in 1796 was on land revenue, and, therefore, it must be calculated on the land revenue only. Macleod seems to have calculated it on the whole of the *jummabundy*, so that the increase appears to be more than what it actually should have been. Land revenue certainly was the most important source of income and may be assumed to be about 70 per cent of the annual receipts. Taking, therefore, Macleod's figures⁷¹ as correctly denoting

the total revenue of the State in 1796, *without the enhancement*, the total income would amount to 2,13,00,000 rupees. Land revenue being 70 per cent of this would amount to 1,49,10,000 rupees or roughly 150 lakhs.

It is on this sum that the augmentation was made, and should be calculated; and at 37½ per cent the increase would come to 56¼ lakhs of rupees. As observed above, although the 37½ per cent was the amount by which the assessment was enhanced, it includes 7½ per cent on account of the tobacco tax and another, only 30 per cent being on account of pure land revenue. The increase in land revenue as such would come to 45 lakhs of rupees, while increase in land revenue in-lieu of the minor taxes abolished would amount to 11,25,000 rupees. The receipts would, therefore, stand as follows:

		Ra.
Land revenue in 1796 before enhancement	...	1,50,00,000
Enhancement on account of land revenue	...	45,00,000
Enhancement in lieu of abolished taxes	...	11,25,000
		<hr/>
Total land revenue after 1796 including 37½ per cent increase	...	2,06,25,000
Revenue from other sources	...	63,00,000
		<hr/>
Total annual revenue	...	2,69,25,000

It will be seen that assuming Macleod's figure of 213 lakhs as denoting correctly the income of Mysore prior to the enhancement, *after the augmentation* the income would be 269 lakhs and not 292½ lakhs, which is the amount according to Macleod. Two more points may be noted. First, this augmentation is said to have been only ideal,²² and not actually realised. Secondly, the correctness even of the sum given by Macleod as the revenue before the enhancement, and assumed above as the basis of calculation has been doubted later on.

The policy of Tipu's government towards irrigation is not very clear. The revenue regulations indicate that the government took great interest in constructing and in encouraging the construction of, irrigation works. According to one regulation,²³ when a private person constructed wells, tanks, and so on "the land taken up by such tanks etc." (i.e. perhaps some of the adjoining land) was given to him as *inam*, free of revenue, subject to the person keeping the irrigation work in full repair and order. If he neglected it, the govern-

ment got it repaired, and recovered the cost by assessing the *inam* land. Again, there were works which belonged to the State⁷⁴ perhaps because they were constructed by it. Such works were to be regularly inspected by the *amil*dar, *musaddi* and *hircars*, "and in making the repairs (they) shall be particularly attentive to the advantage of Government (revenue) and to the increase of produce; a particular account of the measurement of the work repaired, by the established standard, shall be kept in the offices of the *musaddies* and *shamboges* of the villages; and the wages of the workmen shall be paid to them taking their receipts for it. Buffaloes shall be used for conveying the mud for embanking the tanks every year; and an account shall be kept by the *shamboge* of the quantity of mud thrown every day round every tank". Even two years earlier, in 1786,⁷⁵ the Sultan was projecting the opening of a canal in Arabia "from the Euphrates to the sepulchre of the holy Ali," and reserving for that purpose five lakhs of rupees. A government which thought of constructing a canal in Arabia and which issued the regulations noted above, could not have neglected, much less even wantonly destroyed, irrigation works in its own territories. On the contrary it must have paid great attention to irrigation.

But a totally different view is found in Buchanan's account of Mysore. Buchanan toured the Mysore territories in 1800, almost immediately after the fall of Tipu; and he observes⁷⁶ that owing to neglect of the reservoirs near Kengeri, the irrigated land formerly cultivated was lying waste, while near Maddur a large reservoir which broke down some years before 1800 was left without repairs until 1800 when about 6,000 rupees were sanctioned for that purpose.⁷⁷ The same traveller mentions the existence of ruined tanks near Srirangapatna,⁷⁸ and says⁷⁹ that Tipu even destroyed the great reservoir called Yadavi Nudi built by Ramanujacharya at Melkote. This dam is said to have been 117 feet high, 125 feet long and 375 feet thick at the base. "The superfluous water is let off by a channel which has been cut with great labour through one of the hills, at such a height as to enable it to water a great deal of the subjacent plain, which is three or four miles in extent. When the reservoir is full, it contains water to supply the cultivators for two years, but owing to failures of rain the water frequently continues lower than the opening of the outlet."

Wilks⁸⁰ refers to this as the Motce Talao and says that the reason for destroying it was that it furnished water and forage at a con-

venient distance from the capital to several hostile armies, e.g., in 1746 to Nasir Jung, and that the Sultan took his army there to fish in the lake as the water flowed out after destruction; and that as the tank was completely emptied in the night and the water flowed to the lake of Heroor, the army could not fish satisfactorily, and so Tipu destroyed in 1798 this tank also, merely for the purpose of feasting his army; for, immediately after fishing, he gave orders for the repair of the embankment. The Sultan is also said to have toured the country to examine the dams of the rivers north and south of the capital, and to have planned to systematically break down the old works bearing the names of the Hindu kings, and to erect new ones with new names in more judicious situations in order that his own name might live.

It is, therefore, not easy to say which of the two accounts is correct. However, the latter account appears greatly exaggerated. For, firstly the regulations of the Sultan are more trustworthy as conveying his own sentiments and actions. Secondly, it is probable that some of the destructions referred to by Buchanan took place during the war of 1799, perhaps by Tipu himself to force the invaders to withdraw for want of water.

The Sultan's own regulations clearly indicate that great care was taken to foster irrigation works, and it may, therefore, be assumed that the State must have spent a large amount of money on the works.

C. Education, Prohibition and Religious Endowments

The efforts of the Sultan's government to promote learning were limited. The education of the large majority of the subjects, the Hindus, was neglected. As regards the Mussalmans, their education was fostered by the State in so far as mosques and their officials were instituted and maintained. Says Tipu's historian:⁸¹ "The Sultan also built a *masjid* in every town, and appointed a *muezzin*, a *maula* and *khazi* to each and promoted the education and learning of the Mussalmans to the utmost of his power." This statement is fully borne out by Tipu's revenue regulations.⁸²

These regulations refer to mosques ordered to be built where they were not found, *mullas* instituted on the pay of 10 *fanams* or 3 rupees a month, and granted *inam* lands and expenses. So also were the *khazis* and others paid. The object of all this was: "The *moolas* shall be enjoined to instruct the Mahomedan children in reading." The

children were taught particularly accounts. To quote Tipu himself: "You are to collect together the children of the Mahomedan inhabitants of the *Cusbah*, etc., and cause them first to be taught calculation and accounts; and afterwards to read books; and you shall keep and transmit an account of all children who are instructed in reading".⁴²

Special attention was paid to foster education in the army, specially in some of the regiments. One of the Sultan's letters of 14th September 1786⁴³ relates to the establishment of a kind of school in some of the regiments of the garrison at the capital. "From the context I infer," says Kirkpatrick⁴⁴ the contemporary translator and editor of Tipu's letters, "that the *risalas* in question were some of the *Usud Ilhaye* or *Ahmedy Corps*. The number of pupils in each *risala* was fixed at twenty, who were ordered to be selected from the most promising youths belonging to it. Besides being taught to read the Koran, they were instructed in the Persian language and in accounts."

These limited efforts naturally did not cost much to the State; but few governments in India in that age and even much later, ever thought of spending much on education and other social welfare activities.

Tipu also had a postal department. There were seven postal centres in the seven important cities in the State, each under a postal superintendent. The centres appear to have been Srirangapatna, Bangalore, Bidnore, Gooty, Gurrumuconda, Chitradurga and Sera. In his letter to the superintendents,⁴⁵ the Sultan writes: "We have fixed the *ross* at six thousand *gus*, which distance (or space) must be travelled by the postmen in a *ghurry* and a half (or thirty-five minutes and forty-five seconds). If the letters appertaining to your province (or department) are not delivered according to this rate, and any delay arises, you must flog the *Aurakarahs* belonging to you; and if the delay should proceed from the men of another division of the post, you must report the same to us in writing. You are moreover to denote the hour, the day of the month and day of the week on the subscription of all your despatches. This order is to be strictly attended to."

It is uncertain if the postal system was intended for the use and benefit of the people at large, and if there were other distributing centres also.

The prohibition policy of the Sultan was one of the reasons for the decrease in the revenue of the State and for some of the other

measures like the confiscation of endowments, adopted perhaps to make up the loss of revenue.

The earliest reference to Tipu's attitude towards intoxicants is found in December 1786. What exactly the policy of the State was before this time is uncertain. In December 1786⁸⁷ the Sultan wrote to the French General, Lally, who at this time commanded the Europeans in the Mysore service: "You must allow no more than a single shop to be opened in your camp for the vending of spirituous liquors; and over that you must place a guard, for the purpose of preventing the sale of spirits to any but the Europeans belonging to you; it being a rule in our victorious army that no shop of this kind shall be permitted to be established in it." This is the essence of Tipu's attitude towards prohibition.

Not only in the army but all over the country he rigorously prohibited the sale and consumption of intoxicants. In a letter of the 4th January 1787,⁸⁸ he forbids the distillers and vendors of liquor to continue their trade, and compels the vintners to give written undertakings to desist from selling liquor, and to shift to other occupations. It is not known if the government helped them to find other employment.

The policy of prohibition was only gradually extended over the State, and this is confirmed by the revenue regulations of 1788,⁸⁹ addressed to the district officers of Wamloor. One of the regulations⁹⁰ runs: "In your district there are shops for the sale of inebriating liquors made from herbs, upon which you shall double the tax which has been hereto-fore collected from them." Even in 1788, there were districts in the State where prohibition was being newly introduced. This view is supported by the regulation⁹¹ regarding *bhang*, an intoxicant derived from hemp. "It is forbidden through the dependencies of this government to plant *bhang* (hemp) and the reyuts must be informed that whoever shall plant this shrub, is to be fined. If any *bhang* should be remaining of last year's growth or shall have been brought in from other countries by traders, a duty shall be levied upon it of double the fixed rate." In other words, before this rule was formulated in 1788, hemp was freely cultivated, and only in 1788 was its cultivation forbidden. Thus, the production as well as the consumption of intoxicants, including liquor and *bhang*, was forbidden in different parts of the State at various times between the end of 1786 and 1788, and, therefore, the excise revenue from this

source began to diminish from 1786 and perhaps completely disappeared from about 1788-9.

The one exception to this policy was made in the case of Europeans. Tipu rightly considered that their military help was of greater value than the application of this rule to them. But we can clearly see the reluctance with which he allowed them the privilege. This exception is also evident from his letters to the Isle of France. Even in his proposals to the Executive Directory at Paris he promises to give Frenchmen everything "excepting European liquors which his country does not afford".⁹² The fact that he could not provide European liquors indicates that he had prohibited their importation. In short, as Beatson says:⁹³ "The Sultan was extremely averse to spirituous liquors, and to all kinds of exhilarating drugs the sale of which he prohibited throughout his dominions." Tipu's devotion to prohibition went to the extent of his putting up with the loss of large revenues. "When Meer Saduck, his minister, represented to him the extent of the loss which he had sustained in the course of a few years by his edicts against the sale of those articles, the Sultan replied that kings should be inflexible in their orders, and that God had forbidden the use of wine; and that he should persist in exacting a strict obedience to his edicts on that subject".⁹⁴

This indicates the basis for Tipu's attitude towards the drink problem. His policy was based essentially on religious grounds. Islam prohibits drinking and so, as a true believer, he put it into practice. It cannot be judged how far non-religious motives influenced his decision. Nor, can we be sure how much the financial consequences were weighed before the adoption of this policy. Although the chief consideration which determined the policy was the teachings of the Koran, the fact that prohibition was not proclaimed at the same time all over the State and that nearly two years were taken to extend it to the whole country, suggests that financial and administrative considerations also may not have been completely overlooked.

The steps taken to promote prohibition were the forbidding of all trade in intoxicants by closing all shops, the reduction of production by compelling producers to change their occupations and by destroying all existing date palm trees and prohibiting their cultivation in future, and the heavy taxation of the few liquor shops allowed to operate.

How far these regulations were put into practice is not certain, though one authority observes that the regulations regarding prohibi-

tion of sale and cultivation of intoxicants were not strictly enforced by the Sultan's officers. Total prohibition may not have been completely successful, but there is little reason to believe that to a great extent the drink evil was put down and also the revenue of the State diminished.

Perhaps to make up this loss in revenue, the Sultan began the confiscation of Hindu religious endowments. Writing in 1800, Buchanan⁹⁸ records that Mandya was an *agrahara* of the Brahmans which Tipu annexed to the State. Likewise he reduced the income of the Melkote temple. "Hyder, indeed, allowed the Brahmans the full enjoyment of their revenues; but his son first reduced their lands to 6,000 *pagodas* a year; then to four; then to two, and at length to 1,000; finally he took away their land, and gave them an annual pension of 1,000 *pagodas*".⁹⁹

This policy of the Sultan is confirmed by his own letter dated 14th September 1786¹⁰⁰ which mentions the demolition of a temple and the confiscation of its endowments. One of his regulations issued in 1788¹⁰¹ says: "The *Deostan* lands are all to be resumed throughout your district, and after ascertaining to what *simpts* they formerly appertained, you shall reassess them, and include them in the *jumma-bundy* of those *simpts*". It is perhaps referring to this regulation that Charles Stuart¹⁰² observes that about 1787-88 Tipu issued an edict for the destruction of all the Hindu temples in his dominions, excepting those at Srirangapatna and Melkote.

One of the Sultan's later contemporaries and also one of the Company's ablest administrators. Thomas Munro, recorded as below, two decades after Tipu's demise: "The complaint next in importance to the *mohiturpha*, was one regarding *agraharns*, and the small portions of inam land denominated *bhattavarti*. Both had been resumed under Tippoo Sultan, but the act was so unpopular that his servants never carried it but partially into effect. They rated the *agraharns* at a low rent, about a half or a third of their proper amount, and they left the *bhattavarti* free".¹⁰³

The importance of this policy of confiscation lay, apart from the socio-religious policy facets, in the revenue accruing to the State. The endowments consisted of grants by the Hindu sovereigns and were in the form of large areas of land free of assessment, and also lands gifted by private devotees. It is, therefore, probable that the loss in liquor revenue was made up also by the confiscations of Hindu religious endowments.

D. Currency etc.

(i) *Currency*: Tipu issued new coins and meddled with the currency of the kingdom. In a letter of 23rd June 1785,¹⁰¹ he writes: "But inasmuch as the gold and silver coins, stamped with the names of the rulers of the age, contravene the prescription of our liturgae, I have, on this account, devised and coined and caused to be circulated, a new and superior kind of gold *mohar*, in which the names of God, of the Holy Prophet and of the august Prince of Sanctity and Sages (Ali) are introduced." The Sultan's historian observes¹⁰² that the sovereign issued new silver coins and rupees called *Imaumi*. The rupee and the gold *mohar* referred to above, were probably issued about five months after the accession of Tipu, i.e., about May 1783.¹⁰³

In November 1785¹⁰⁴ the Sultan ordered that "no other but the *Canteroy* and *Hydery fanams* shall be allowed to pass current." In a letter to Mahomed Ushruf of Gooty,¹⁰⁵ he states: "You write that the bazaar price of the Kurg (Coorg) *pagodas* was 13 *fanams* and three quarters, and that you had advanced the same one *fanam* and four annas, and issued them at this rate to the *Paidehs* (foot-soldier) of the *Ehstem*. It is known. You will fix the value of the *pagoda* at one *fanam* above the market price or exchange and issue it at that rate to the servants of the State. There is no necessity for raising the exchange higher than this standard; and accordingly, this has been, therefore, repeatedly signified to you. It surprises us extremely, that you should nevertheless pursue the suggestions of your fancy." This financial operation, according to Kirkpatrick,¹⁰⁶ was not an uncommon one in India of those days. Another letter of Tipu's¹⁰⁷ also refers to his interference with the value of money: "In consequence of our having fixed the exchange of the royal *pagoda* (? *Star*) at 12 *Canteroy fanams* the land revenue was increased by six or seven thousand *pagodas*."

These letters, particularly the first one, suggest various inferences. First, these appear to have existed in the country's currency, various coins often differing very little in value from one another. Secondly, the value of money, at least of some coins, was interfered with, and raised much higher than what they were worth in the market. The intrinsic worth of the coin had perhaps little to do with its face value. Thirdly, the value of the various coins had not much relation to one another so that the worth of one could be meddled with without affecting that of the others. And further, there must have been little

connection between the currency of one province and another, as we find the value of a coin in one province alone being raised. In fact, the coins seem to have been considered as commodities, whose value could be changed at the whim of the monarch, just like the price of any government monopoly produce.

Not only was the Sultan or central government meddling with money, but the provincial governors, if not the *asofs* and *amildars*, also adjusted the worth of coins according to their caprices. The most curious feature is the fixing of the value above the "market price" and issuing the coins at that rate to the employees of the State. The purpose of this was to save expenses to the State, since it could pay less to its own servants. Why this step should have been taken is not clear. We cannot be sure that the market value of the coin also was raised by this device. The increase mentioned in the letter No. CCCXC is comprehensible, but the interference was totally arbitrary and meaningless.

The State naturally had its own mints. One of Tipu's letters¹⁰⁸ indicates that there was a mint at Srirangapatna for coining gold and silver, while another letter, dated 28th December 1786,¹⁰⁹ mentions that there were in the treasury several lakhs of *pagodas'* weight of gold and silver, appropriated to the coinage of *pagodas* etc. In the capital itself there was more than one mint. One of Tipu's commercial regulations¹¹⁰ states that "the *Mulikat Tujars* (Board of Trade Officers) were to collect all the gold and silver bullion they could from various factories under their direction and to send the same to be coined in the fourth mint at Srirangapatna." These were, on the whole, five mints in the Capital itself,¹¹¹ of these gold and silver were coined in one and copper in the others. Mints, specially to coin the copper pieces, were also maintained at Bangalore and Mangalore.¹¹²

A word about public borrowings and banking. We have seen above that when it required loans, the State resorted to private bankers. One of Tipu's principal bankers was Raghavendra Naik. The government had its own bankers in all important places, where its bills were accepted. In one of his letters dated 21st February 1785¹¹³ the Sultan says that he is ready to pay the *Mahrattas* through bankers' bills, which the Poona authorities refused to accept.¹¹⁴ Even to distant France, Tipu sent a letter of credit to be drawn in that country, as when he sent Du Buc's embassy. Tipu himself accepted bankers' bills for 18 lakhs of rupees, one by the Nawab of Savanore.¹¹⁵ In

short, the use of bills appears to have been very extensive, and rarely we read of large sums paid otherwise than by bills.

(ii) *Jails*: The expenditure on jails does not appear to have been much both under Hyder and under Tipu. The prisoners were often numerous. But of them the sepoy of the enemy were generally enrolled in the Mysore service, and this was possible because the conditions of service with others were by no means better than in Mysore. The few prisoners who did not enter service were mainly the fighting men of the Company. As regards them, the prison fare appears to have been very unsatisfactory. No doubt Haider says:¹¹⁰ "I neither stint them (prisoners) in victuals nor clothes—send any person you please to see them. Braithwaite who was taken at Tanjore is present in camp. If you choose you may go and see him, I give a sheep a day to ten men. When with you they were thin. Now I dare say they are very fat. What the general (Sir Eyre Coote) has heard has been from some one who tells lies—I have got only white cloth, no broad cloth—you may tell your master to be perfectly easy on that score".

This is, no doubt, a flattering treatment of the prisoners. But the accounts of the prisoners themselves are certainly different unless we assume them to be untrue for which assumption there is little basis. The actual state of the prisons can best be described in the words of a prisoner himself:¹¹¹ "In the morning we were conducted into the fort (Bangalore) where instead of the promised conveniences, an old shed in a yard, and scarcely large enough to contain us and our attendants (for, we were allowed a few coolies to dress our victuals etc.) was pointed out as our destined habitation and we were given to understand that three sheep, a small quantity of ghee and firewood amongst us all, with nine *cash* (a little more than a penny) per man was what the Nabob had ordered for our daily subsistence. (This allowance was continued till the arrival of the French in February when mutton, ghee and firewood were taken off and nothing left us but the nine *cash* and a *seer* (about 2 lb.) of bad uneatable rice per day each)."

These were the rations for 24 officers and sixty privates. In other words, from August 1780 to February 1782 three sheep, some ghee and firewood and some other things like rice, with *cash* were allowed, with servants also to cook, etc. When considering this, Hyder and his son had perhaps the ordinary Indian standard of living in mind, and saw no reason to presume a higher standard for their European

prisoners. From February 1782, the allowances were cut down to the minimum of mere rice and nine *cash* for the officers and six *cash* and black rice for the privates.¹¹⁸ This may have been due to two reasons. First, the prolonging of the war began to tell on the finances and so economy was adopted where it had the least bad effect. It may also be due to the wanton starving of the prisoners to submission.¹¹⁹

Another account gives the rations as "a measure of rice, a small quantity of ghee each and four poor sheep among the whole (?)", and nine *cash*, no shoes, a few coarse shirts and drawers.¹²⁰ This again appears to have been reduced later to a third.¹²¹ Yet another account says¹²² that the officers were given, in September 1782, one *canteroy fanam* (about $\frac{1}{3}$ of a rupee) and a seer of rice a day.

The same or perhaps a little worse might have been the state of prisoners under Tipu, though a letter of May 1791¹²³ remarks: "But during the present war, to the few prisoners which he has taken, he has made a point of showing every attention." How long this policy continued is not known.

All the blame cannot be thrown on the Sultan. For, although the State may have given sufficient funds to be spent on the prisoners, yet, one of the European prisoner says,¹²⁴ "The villainy of our servants who plundered us of what little we had, leaving [left] us scarcely a sufficiency to prevent us from perishing." There appears to be much in this explanation, for it was exactly the one Ali Reza, Tipu's representative, gave to Sir John Kennaway¹²⁵ that "his master had also been hardly spoken of for his treatment of our prisoners, but that such treatment having originated in the treachery of his servants, who applied the allowance granted by the Sircar for their support to their own emolument, it ought not to be imputed as a crime to him." If this was so, then, though the prisoners were badly treated, there was no decrease in the small expenditure on jails.

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¹ Letter No. CCCXXXVI dated 6th August, 1786. Also letter No. CCCXXXVII dated 15th August, 1786 to the Governor of Pondicherry (William Kirkpatrick, *Select Letters of Tippee Sultan*). All references to Tipu's letters are from Kirkpatrick.

² *Supra*, Essay III.

³ Kirkpatrick, *op. cit.*

⁴ Mark Wilks, *History of Mysore*, Vol. II, p. 96.

⁵ Kirkpatrick, *op. cit.*, p. 207.

¹ Letter No. CCLIV of 16th April, 1786.

² Letter No. CII (undated, probably of August, 1785). Karnul was added to Mysore by Hyder Ali, the former's nawab agreeing to pay an annual tribute. In 1792 Karnul was released from Mysore suzerainty.

³ The cause of this invasion is attributed by Wilks (Wilks, *op. cit.*, Vol. II, p. 104) to the non-payment of the tribute due to the Marhattas by Mysore according to the agreement Hyder Ali made sometime before his death. According to Wilks 'The debt was not denied, but evaded'. This does not appear to be the case. In his letter dated 21st February to Mohamed Ghyas at Poona (Kirkpatrick, *op. cit.*, No. III) the Sultan expresses his readiness to pay the regulated money, while letter No. XV refers to the actual remission of specie for that purpose. Thus, the debt was not only not denied but also not evaded. The real, at least the ostensible, cause appears to have been the position and status of Nergund, on the boundary between the Mysore and Marhatta territories. (Vide letters No. XIII of 4th April, 1785 and No. LIII of 5th June, 1785.)

⁴ Letter No. LIII dated 5th June, 1785.

⁵ Quoted in Kirkpatrick, *op. cit.*, p. 327.

⁶ Journal of Sir Charles Malet (quoted at length in Kirkpatrick, *op. cit.*, pp. 489 and ff).

⁷ Dated 24th March, 1787, *op. cit.*

⁸ Wilks, *op. cit.*, Vol. I, p. 419.

⁹ *Ibid.*, Vol. II, p. 117.

¹⁰ *Op. cit.*

¹¹ Kirkpatrick, p. 482.

¹² *Ibid.*, p. 468.

¹³ *Asiatic Annual Register*, 1799, p. 2.

¹⁴ This appears again to be a mistake for rupees, for the gross revenue of Bidnore at the zenith of its prosperity was nine lakhs of *pagodas* or 27 lakhs of *rupees*.

¹⁵ *Supra*, essay III for discussion on military expenditure.

¹⁶ Calculated at 2 shillings 2 $\frac{1}{2}$ pence a rupee, the rate at which they were issued from the Company's treasury. (Dirom, *A Narrative of the Campaign in India* etc., p. 238). Of this sum roughly 9300 rupees were from taxation of liquor in the camp.

¹⁷ Dirom, *op. cit.*, p. 267.

¹⁸ Clauses 1 and 2 of the Preliminary Treaty of 1792.

¹⁹ Quoted in Wilks, *op. cit.*, Vol. II, p. 120.

²⁰ Charles Stuart, *Catalogue of the Library of Tippoo Sultan*, p. 294.

²¹ Wilks, *op. cit.*, Vol. II, p. 263.

²² *Supra*, essay III.

²³ Wilks, *op. cit.*

²⁴ *Supra*, essay III.

²⁵ *Supra*, essay IV.

²⁶ *Supra*, essay I.

²⁷ Forrest, G. W., *op. cit.*

²⁸ Letter to the Mysore Commissioners, dated 8th July, 1799.

²⁹ *Supra*, essay I.

²⁰ Letter No. CCCXC, dated 1st November, 1786 to Raja Ramachandar.

²¹ *Ibid.*

²² According to Crisp, the *Code of Regulations* was found in the Coimbatore campaign in the Third Anglo-Mysore War of 1790-92. At the end of the *Code*, the date of its issue is given as '11th Zabad Jafferee of the king's year; and year of Mahomed 1215/—corresponding with the Hindu month of *Srawan*'.

The year 1215 is not A.H. but of the new era beginning with the birth of the Prophet an era which Tipu invented and adopted in 1786. Therefore, the year 1215 would be 1788. As regards the month in Tipu's calendar the month called *Jafferee* is the third one, corresponding to *Jyeshtha* of the Hindu year, and not to *Srawan*.

²³ *Supra*, essay IV.

²⁴ *Asiatic Annual Register* 1799, Characters 5.

²⁵ Crisp, *op. cit.*, 29.

²⁶ *Ibid.*

²⁷ *Ibid.*, 31. 'At the end of the year, the *Amil Serishtedars* and *Shamogow*, shall go through the district to every village, and shall take a particular account of the measurement of the lands, by the *Derra Sultanee*, specifying the quantity of land pertaining to each village and how many *lab*s (each *lab* containing 32 *derras*) have been sown by one *Khund* of seed—Also the quantity of land covered by tanks, rivers and streams, together with the lands of the *Deostan* and the Brahmins, the *Easum* lands, public roads, gardens, etc. distinguishing the cultivated and the waste, the watered and the dry, as also the soil, whether of the first, second, third or fourth quality; and what quantity of grain is produced in each from the *Khund*s of seed, with a specification of the revenue, or the share of produce which it yields. This account is to be taken down in the presence of the *reyuts*, from whom a *moohulka* is to be taken; and agreeably thereto a general account of the lands of all the villages in the district, according to the standard of measurement above specified, is to be prepared, and every year transmitted to the *Huzoor*, and to your *cutcherry*, and you are also to keep a copy thereof in your own office'.

²⁸ Crisp, *op. cit.*, 15.

²⁹ *Ibid.*, p. 16.

³⁰ *Ibid.*, p. 2.

³¹ *Ibid.*, p. 10.

³² *Ibid.*, pp. 4, 22.

³³ *Ibid.*, p. 14.

³⁴ *Ibid.*, p. 9.

³⁵ *Ibid.*, p. 58.

³⁶ *Ibid.*, p. 37.

³⁷ *Ibid.*, pp. 49-50.

³⁸ *Ibid.*

³⁹ *Ibid.*, p. 68.

⁴⁰ *Ibid.*, p. 44.

⁴¹ *Ibid.*, p. 48.

⁴² *Ibid.*, p. 86.

⁴³ *Ibid.*, p. 8.

⁴⁴ *Ibid.*, p. 9.

⁶⁰ *Ibid.*, p. 73.

⁶¹ *Ibid.*, p. 72.

⁶² *Ibid.*, p. 33.

⁶³ *Supra*, essay IV.

⁶⁴ Statement of Revenue enclosed in Macleod's letter to the Mysore Commissioners, dated 8th July, 1799.

⁶⁵ Letter to General Harris dated 22nd May, 1799.

⁶⁶ Letter to the Mysore Commissioners, *op. cit.*

⁶⁷ Wilks, *op. cit.*, Vol. II, p. 288.

⁶⁸ Macleod writes in his letter to the Mysore Commissioners (*op. cit.*)

'He also charged his *jummadundy* with half a *fanam*, as a tax on shroffs, and a quarter of a *fanam* as a duty on tobacco.'

⁶⁹ *Ibid.*

⁷⁰ Crisp, *op. cit.*, 62.

⁷¹ Statement of Revenue enclosed in his letter to the Mysore Commissioners dated 8th July, 1799, Column 3.

⁷² *Ibid.*

⁷³ Crisp, *op. cit.*, pp. 34 and 36.

⁷⁴ *Ibid.*, 35.

⁷⁵ Letter No. CCCC, dated 19th November, 1786.

⁷⁶ Buchanan, *op. cit.*, Vol. I, p. 48.

⁷⁷ *Ibid.*, p. 55. Wilks, *op. cit.*, and *Memoirs of Tippoo Sultan*, p. 53 (Catalogue of the Library of Tippoo Sultan Cambridge 1809) in Charles Stuart have obviously followed this account.

⁷⁸ Buchanan, *op. cit.*, p. 59.

⁷⁹ *Ibid.*, Vol. II, p. 83.

⁸⁰ *Ibid.*, p. 293.

⁸¹ W. Miles, *History of Tippoo Sultan* by Kirmani, p. 232.

⁸² Crisp, *op. cit.*, p. 72.

⁸³ *Ibid.*

⁸⁴ Letter No. CCCLIX of 10th September, 1787.

⁸⁵ Kirkpatrick, *op. cit.*, p. 405.

⁸⁶ Letter No. CLXXX of 16th December, 1786.

⁸⁷ Letter No. CCCCXI of 11th December, 1786.

⁸⁸ Letter No. CCCXXVII of 4th January, 1787.

⁸⁹ Crisp, *op. cit.*

⁹⁰ *Ibid.*, p. 82.

⁹¹ *Ibid.*, p. 19.

⁹² In these letters to the Citizen Representatives of the Isle of France and to the Governor of the Isle of France both of 2nd April 1797 asking for aid he mentions the same thing. The word *swine* is obviously a mistake for *European wine*.

⁹³ Bentson, *op. cit.*, p. 157.

⁹⁴ *Ibid.*

⁹⁵ Buchanan, *op. cit.*, Vol. I, p. 57.

⁹⁶ *Ibid.*, Vol. II, p. 72.

⁹⁷ Letter No. CCCLXV of 14th September, 1786.

⁹⁸ Crisp, *op. cit.*, p. 63.

- ¹⁰⁰ Stuart's *Catalogue*, *op. cit.*
- ¹⁰¹ Munro's Minute on State of the Southern and Ceded Districts, dated 5th March, 1824 (Sir A. Arbuthnot, *Major General Sir Thomas Munro: Selections from his Minutes etc.*, Vol. I, p. 200.)
- ¹⁰² Letter No. LXXII of 23rd June, 1785.
- ¹⁰³ Mile's *Kirmans*, pp. 143-44.
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- ¹⁰⁵ Letter No. CLIII of 17th November, 1785. Also No. CLII of the same date.
- ¹⁰⁶ Letter No. VI of 3rd March, 1785.
- ¹⁰⁷ Kirkpatrick, *op. cit.*, p. 15.
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- ¹¹¹ Miscellaneous Regulations No. 6 (Kirkpatrick, *op. cit.*, Appendix XI, p. vii).
- ¹¹² *Ibid.*
- ¹¹³ Dirom, *op. cit.*, Appendix V.
- ¹¹⁴ Letter No. III of 21st February, 1785.
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- ¹¹⁶ Letter No. CL of 16th February, 1787.
- ¹¹⁷ 'Hyder's conversation with Srinivas Row, dated 14th July, 1782'. (*Home Miscellaneous*, Vol. 250, p. 44.)
- ¹¹⁸ 'Extract of a letter from Mr Statham who was taken prisoner in the late war with Hyder Ally'. i.e., August 1780 (*Home Miscellaneous*, Vol. 250, pp. 55-86). There are other numerous accounts in the same strain, e.g., *Ibid.*, Vol. 248, p. 231; Vol. 250, p. 166, p. 181, etc.
- ¹¹⁹ *Ibid.*, p. 104.
- ¹²⁰ *Home Miscellaneous*, Vol. 248, p. 231. 'Hyder for sometime had treated his prisoners with more than usual rigour.'
- ¹²¹ *Ibid.*
- ¹²² *Bri. Mus. Add.* 13662, f. 116.
- ¹²³ *Ibid.*, f. 181.
- ¹²⁴ 'Extract from letter from Mr Goldsworthy, dated 31st May 1791', (*Home Miscellaneous*, Vol. 251, p. 496.)
- ¹²⁵ 'Extract of a letter from Shahan, August 1790'. (*Home Miscellaneous*, Vol. 250, p. 86.)
- ¹²⁶ 'Journal of what passed at the different Conferences held with Tippoo's *vahads* from the 14th February to the 10th April 1792 inclusive'. (*Bri. Mus. Add.* 13662, p. 18.)



APPENDIX

I. MANUSCRIPT

1. *British Museum Additional Manuscripts*: These comprise documents—originale and copies—in English and other languages relating to various topics and countries, and presented to the British Museum. The *Wellesley Papers* are important.

2. *Home Miscellaneous Series*: These manuscripts preserved in the ex-India Office Record Section, London, consist of copies and originals of miscellaneous reports, letters, diaries etc. sent to the 'Home' authorities from India. The hundreds of volumes of this series are a veritable mine of information.

3. *Madras Secret Proceedings*: These are originals and copies of important reports, letters and minutes relating to Indian affairs sent to England. They are found in the Record Section of the ex-India Office.

4. *Public Department Diary*:

5. *Secret and Political Diary*: These two series are as above in 3.

6. *Mackenzie Manuscripts*: These very valuable reports, observations, letters etc., collected by Colin Mackenzie are found in the ex-India Office Records Section.

II. PRINTED

Practically all these sources are contemporary with Tipu Sultan, and record personal observations, reports, letters etc. Some of them have their manuscript counterparts in the documents cited above in I.

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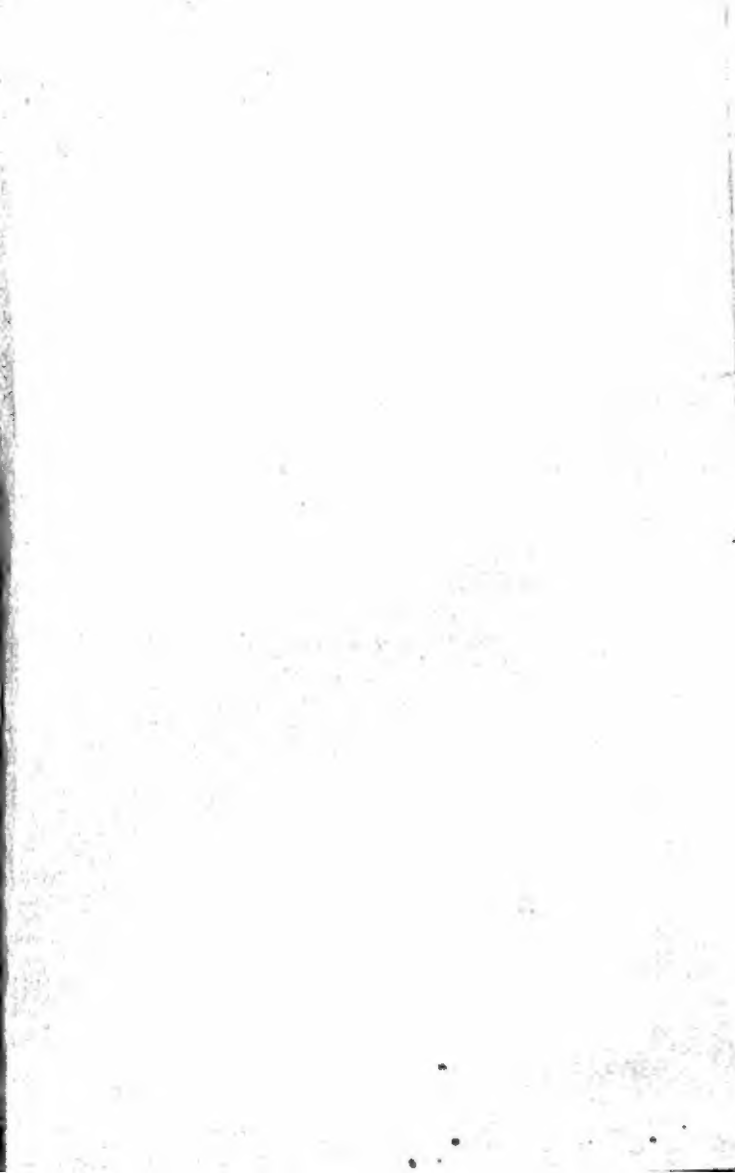
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